

# BUDGET 2023-2024

July 1, 2023 to June 30, 2024



*¡Caguas!*  
Seguro  
que sí



Hon. William E. Miranda Torres  
Mayor  
Autonomous Municipality of Caguas



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## MESSAGE FROM THE MAYOR

We know that Puerto Rico has lived on the edge of multiple economic and social factors that undermine the progress of the country's development. In the midst of these storms, the Caguas Municipal Administration has stood firm by offering quality services, innovating in the midst of emergency situations and responsibly using the resources available under recovery and reconstruction laws and programs.



Our way of administrating allows us to consolidate the goals of a good government that recognizes the needs and addresses the citizenry with respect. The initiatives we develop respond to the general welfare and focus on a promising future.

In times of emergency, our roots of collaboration and alliances have added resources and have been key to respond to the citizenry. In compliance with the objectives outlined, our work team strives daily to be competent and efficient, which results in a professional municipal administration guided by transparency and social justice.

The following is a breakdown of what will be the budget for fiscal year 2023-2024. I respectfully submit for your consideration our fiscal projections, which respond to a responsible work plan that places Caguas in a better position for development and growth in the future.

The Consolidated Budget of Revenues and Expenses of the Autonomous Municipality of Caguas for fiscal year 2023-2024 amounts to \$190,990,229. This represents a decrease of \$27,917,976 in comparison with the budget for the current fiscal year. Of these resources, \$100,535,892 is estimated to come from the General Fund.

The General Fund is estimated to be funded by: \$28,506,212 from Property Tax; \$28,190,000 from Municipal Patents; \$23,990,000 from Sales and Use Tax; \$5,704,230 from Intergovernmental Revenue; \$4,550,000 from Eventual Revenue; \$7,610,630 from Licenses and Permits; \$713,400 from Service Revenue; \$53,420 from Miscellaneous Revenue; \$318,000 from Bank Revenue; and \$900,000 from Fines and Forfeitures.

Dependency	2022-23	2023-24	Change
Municipal Legislature	\$ 599,057	\$ 623,136	\$ 24,079
Executives	1,503,076	1,907,645	404,569
Advisory Offices	11,504,330	5,628,117	(5,876,213)
Support Offices	43,498,870	43,390,018	(108,852)
Operational Offices	42,591,715	48,986,976	6,395,261
<b>Total</b>	<b>\$ 99,697,048</b>	<b>\$ 100,535,892</b>	<b>\$ 838,844</b>





## CAPITAL IMPROVEMENTS

Included in our budget is a comprehensive capital improvement plan that will draw from a variety of funding sources. Among them: FEMA funds; Community Development Block Grant (CDBG); and loans payable with the Special Additional Property Tax (SAC), **for a total investment of \$32,728,076.**

### ANNUAL ELEMENT OF CAPITAL IMPROVEMENT

Sources	Cost
Federal Emergency Management Agency (FEMA)	\$ 9,331,961
Community Development Block Grant (CDBG)	\$ 1,022,614
Loan - Notes of General Obligations	<u>\$ 22,373,501</u>
<b>Total</b>	<b>\$ 32,728,076</b>

Our capital improvement plan responds to important projects for the city of the future we are building. We impacted our road infrastructure with an investment of millions of dollars. The condition of our roads is one of our priorities since it is a transcendental issue for the development of our city, which is considered the center of economic, cultural, gastronomic, and social activity in the central-eastern region of Puerto Rico. In addition, road safety is a very important aspect of our vision of government that seeks to improve the quality of life of our people.

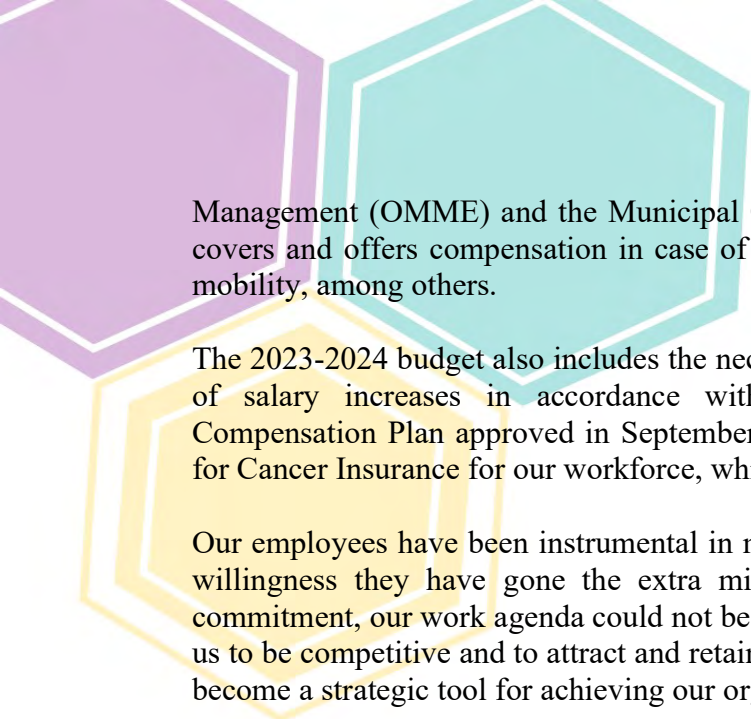
In addition, it is necessary that our 2023-2024 budget includes the necessary funds allocated to the Department of Infrastructure, Beautification and Conservation to attend to the infrastructure (roads, buildings, courts, etc.), beautification (gardening/landscaping and painting), public lighting and other needs of the Cañaboncito Ward. The funds for such purposes are contemplated in the Consolidated Budget with resources from the General Fund, FEMA, CDBG, new financing, ARPA Funds and Local Special Funds, among others.

## OTHER RELEVANT ASPECTS

Safety is a priority issue for our municipal administration. We adopted a humanistic vision for our comprehensive security plan. We have given a community focus to the Municipal Police and we are committed to prevention strategies supported by more and better resources. In this equation, technology has been our ally, which has allowed us in the past 11 years to lower the crime rate in Caguas by -69.6%. That is why, as part of our vision of security and the future, the organizational structure of the Autonomous Municipality was amended by converting the 9-1-1 Program into the Municipal Office of Emergency Medical Services. This change is accompanied by the creation of seven new paramedic positions to continue offering services to citizens 24/7.

Likewise, we continue to offer better working conditions and benefits for our employees and our security component. For this reason, we allocated \$52 thousand for a Protection-MAPFRE Policy for 174 employees of the Municipal Police, the Municipal Office of Emergency





Management (OMME) and the Municipal Office of Emergency Medical Services. This policy covers and offers compensation in case of accidents, accidental death, dismemberment, loss of mobility, among others.

The 2023-2024 budget also includes the necessary funds to cover the recurring budgetary impact of salary increases in accordance with the implementation of the Classification and Compensation Plan approved in September 2022. In addition, the allocation of \$218 thousand for Cancer Insurance for our workforce, which is at no cost to employees, is maintained.

Our employees have been instrumental in major emergencies. With their skills, knowledge and willingness they have gone the extra mile when circumstances required it. Without their commitment, our work agenda could not be achieved. Improving working conditions also allows us to be competitive and to attract and retain the best talent. For this reason, all of these measures become a strategic tool for achieving our organization's goals and objectives.

This budget contains our vision to continue making Caguas a city of opportunities. We work every day to create the conditions for the development of entrepreneurs. We strive to promote culture and sports. We work so that senior citizens, students, women, and our communities can receive the quality services to which they are entitled. From sunrise to sunset, we strive to keep our city clean and orderly for the delight of our visitors and the pride of the Cagüeños. Day by day we work so that our people enjoy the city in an atmosphere of peace and harmony.

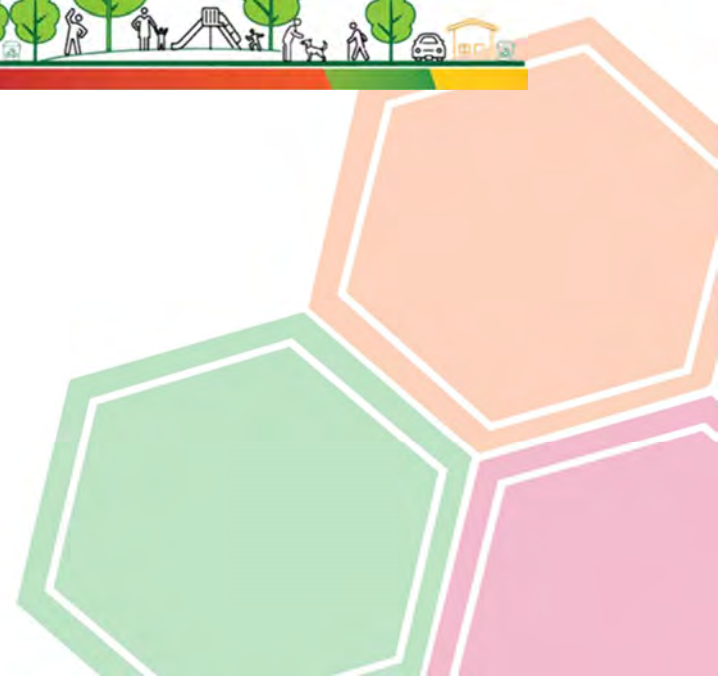
We oversee healthy coexistence and quality of life ... **¿Caguas?, Seguro que sí.**







# *¿Caguas?!*, **Seguro que sí**



# DISTINGUISHED BUDGET 2022-2023



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Autonomous Municipality of Caguas, Puerto Rico** for its annual budget beginning **July 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only and we have received it for 13 consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





*¿Caguas?,*

**Seguro  
que sí**



# ORGANIZATIONAL STRUCTURE

## INTRODUCTION

This section presents the administrative organization of the Municipal Executive and Legislative Branches. Our organizational structure was designed to strengthen teamwork, facilitate interaction among its components, reasonably ensure compliance with strategic objectives and promote comprehensive, effective and efficient service delivery. It allows us to continue advancing our priority projects, works and programs, as established in our Strategic Plan and aimed at becoming a world-class City.



## MUNICIPAL LEGISLATURE

The Municipal Legislature is composed of 16 members elected by the people. It has a President, two Vice Presidents and a Secretary who directs the work of the administrative staff.

## EXECUTIVE OFFICES

The main executives of the Municipal Administration are the Mayor, the Vice Mayor, the Executive Advisor, the Secretaries and the Director of Press and Communications. The Office of the Mayor, the Office of the Executive Advisor and the Secretaries are the administrative units that cover the managerial function. The divisions attached to the Office of the Mayor are: the Mayor's Office itself, the Office of the Vice Mayor and the Faith-Based and Community Initiatives Unit.

## ADVISORY OFFICES

The following administrative units constitute the advisory offices: Human Resources, Planning, Environmental Affairs, Internal Audit and Permits. These offices are responsible for providing technical advice to the Mayor and other municipal officials.

## SECRETARIATS

The secretariats are administrative units headed by Secretaries, who are appointed by the Mayor and confirmed by the Municipal Legislature. They are in charge of supporting, coordinating and following up the execution of the strategic objectives and the Municipal Government Program. They are: Secretariat of Administration, Secretariat of Infrastructure, Beautification and Building Conservation, Secretariat of Human Development and Secretariat of Economic Development.

# ORGANIZATIONAL STRUCTURE

## SUPPORT OFFICES

Units headed by directors, responsible for managing all the organization's resources and offering internal services of a general nature. This group reports to the **Secretary of Administration** and is composed of: Finance, Management and Budget, Municipal Clerk, Information Technology and Purchasing and Auctions. In addition, the Press and Communications and Public Events offices report directly to the Mayor.

## OPERATIONAL OFFICES

Administrative units headed by directors. They are responsible for providing services that directly impact citizens. This group is composed of the following administrative units:

- The **Secretariat of Infrastructure, Beautification and Building Conservation** groups the following administrative units: Citizen Mobility, Public Works, Landscaping and Beautification, Building Conservation and Recycling and Sanitation, and the Municipal Office of Recovery and Reconstruction (OMRR), which reports directly to the Mayor.



- The **Human Development Secretariat** groups the following administrative units: Citizen Services, Community Self-Development, Housing, Education, Cultural Development, Recreation and Sports, Head Start Program and the Women's Office.

- The **Secretariat of Economic Development Caguas Emprende** groups the following areas or programs: PromoCaguas, Plaza del Mercado, Tourism and Marketing, Film Development Program and the Office for the Development of the Traditional Urban Center (ODECUT).



- The **Public Safety and Security Area** groups the following administrative units: Municipal Police, the Municipal Office of Emergency Management (OMME) and the Municipal Office of Emergency Medical Services (OMEM). These operational units report directly to the Mayor's Office.



# ORGANIZATIONAL STRUCTURE



## ELECTED OFFICIALS

MAYOR

*William E. Miranda Torres*

## MUNICIPAL LEGISLATURE

CHAIRMAN

*Alberto R. Costa Berríos*

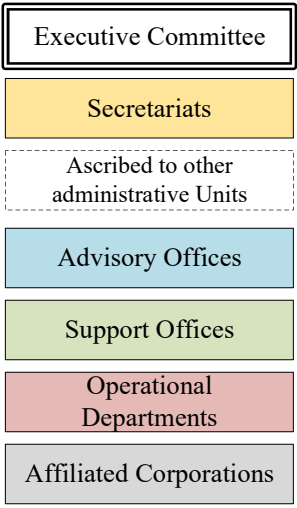
Victoria Cintron Cruz  
Juan J. Velázquez Villares  
Sylvia Rodríguez Aponte  
Luis R. Pérez Rosario  
Ismael González Rivera  
Antonio Cruz Gorritz  
Esteban Ramirez Del Valle  
Héctor J. Cotto Lebrón  
Félix Guzmán Alejandro  
Myrna L. Carrión Parrilla  
Miguel A. Cestero Cavo  
Wenddy L. Colón Martínez  
Sonia Delgado Cotto  
Jason L. Domenech Miller

## DESIGNATED OFFICERS

Lydia I. Rivera Denizard  
Lcda. Mónica Y. Vega Conde  
Victor M. Coriano Reyes  
Aida I. González Santiago  
Ada Belén Caballero Miranda  
Zamia M. Baerga Torres

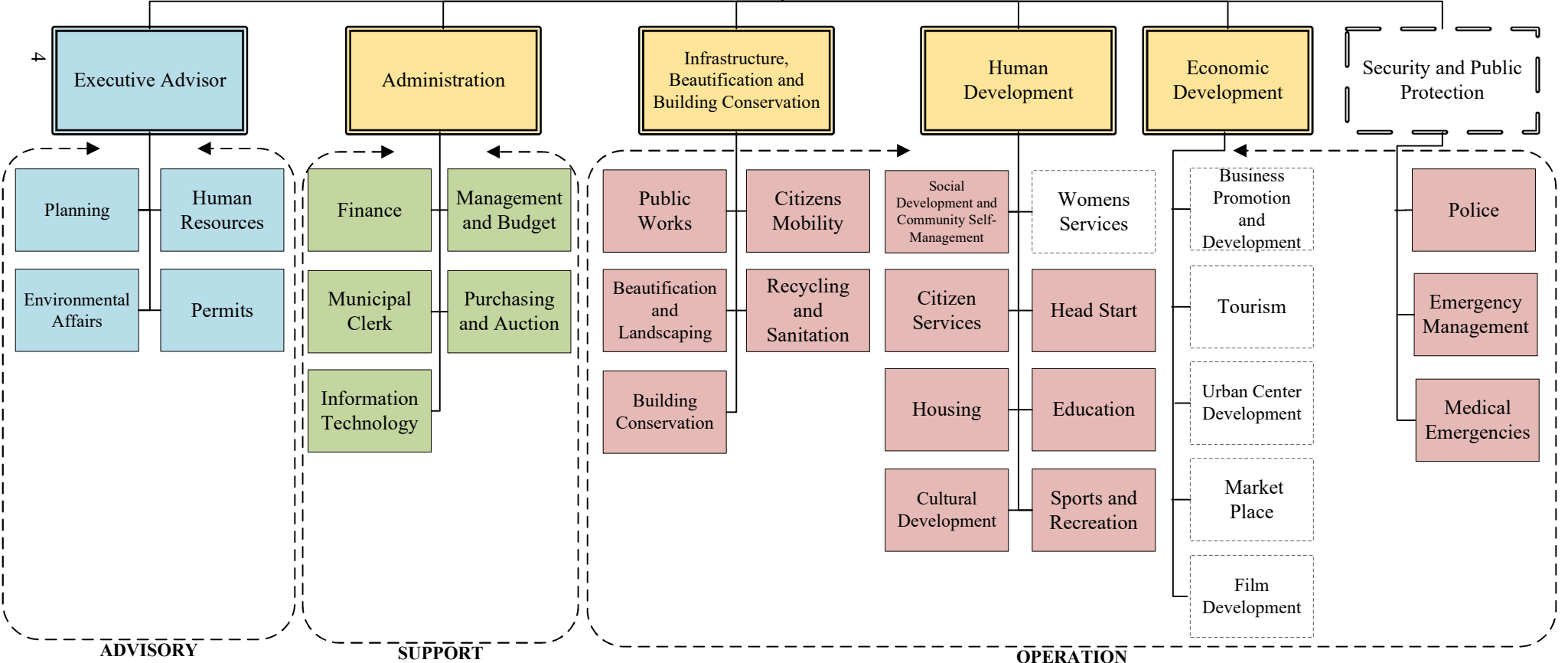
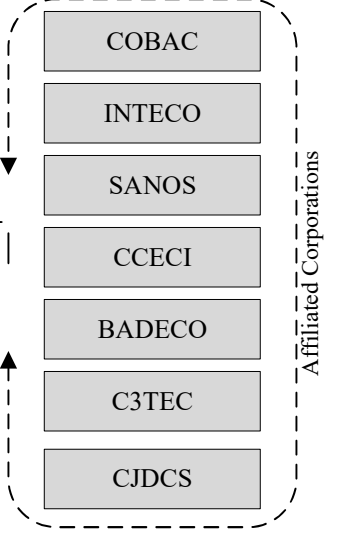
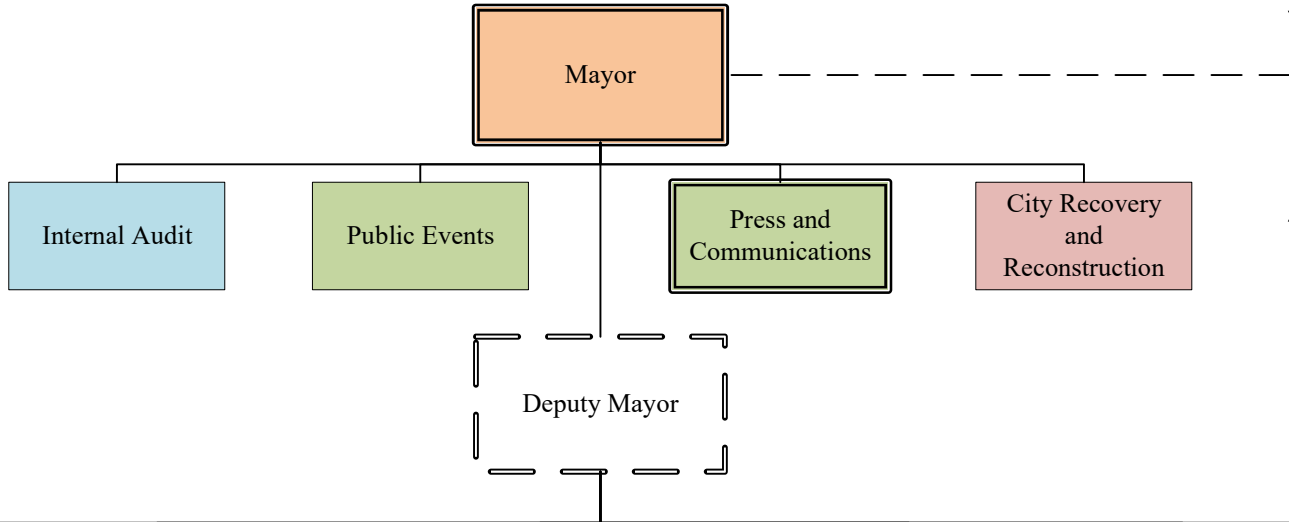
Deputy Mayor  
Executive Advisor  
Secretariat of Administration  
Secretariat of Human Development  
Secretariat of Infrastructure, Beautification and Building  
Conservation  
Secretariat of Economic Development

**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



# STRATEGIC PLAN

NEW GENERATION STRATEGIC PLAN					
<b>VALUES</b>					
<i>Loyalty</i>	<i>Professionalism</i>	<i>Commitment</i>	<i>Integrity</i>	<i>Humanism</i>	<i>Courage</i>
<b>VISION</b>					
<i>"Caguas Nuestro Nuevo País, a vibrant, safe, beautiful and orderly city, sustainable, healthy, cultured and modern, technologically advanced, solidary in its coexistence, economically dynamic, competitive, proud to be the best. Center...and Heart of Puerto Rico."</i>					
<b>MISSION</b>					
<i>"To provide the people with access to quality services in a creative and effective manner, through the optimal use of resources and the active participation of the citizenry."</i>					
<b>STRATEGIC GUIDELINES AND GOALS</b>					
<i>Caguas is youth and healthy coexistence; committing ourselves to the values of human development postulated by the international community.</i>					
<ul style="list-style-type: none"> <li>• City of Participatory Democracy</li> <li>• Safe City</li> <li>• Healthy City</li> <li>• City of All</li> <li>• Educating City</li> </ul>					
<i>Caguas is committed to the principles of environmental conservation that contribute to the sustainability of the city.</i>					
<ul style="list-style-type: none"> <li>• Sustainable City</li> <li>• Citizen Mobility City</li> <li>• Livable City</li> </ul>					
<i>Caguas fosters a new culture of entrepreneurship with a global perspective, within a framework of competitiveness, sustainability and solidarity economy.</i>					
<ul style="list-style-type: none"> <li>• Entrepreneurial City</li> <li>• City with a Vibrant Urban Center</li> <li>• World Class Tourist City</li> </ul>					
<i>Caguas is the City of the Future, technology and sustainable production: the development of information technologies, communications, agro-ecologies, renewable energies, waste management and new modes of sustainable production processes will be promoted.</i>					
<ul style="list-style-type: none"> <li>• High Tech City</li> <li>• Strategic Axis of the Region</li> </ul>					
<i>Caguas is Creole pride: the cultural identity, traditional knowledge, history and heritage of the city are fundamental resources for sustainable development.</i>					
<ul style="list-style-type: none"> <li>• Native City</li> </ul>					
<i>Caguas operates with a new public management model: based on strategic planning, democratic governance, professionalization, e-government and accountability.</i>					
<ul style="list-style-type: none"> <li>• Democratic Governance City</li> <li>• Creole Total Quality City</li> </ul>					





*¿Caguas?,*

**Seguro  
que sí**



# CAGUAS IN GRAPHICS

The following graphs show the population profile of Caguas and the change over the past few years. The data are also compared with the rest of Puerto Rico. The figures used come mainly from the U.S. Census Bureau, Census Estimate 2021 and the Puerto Rico Community Survey 2017-2021. The data related to the services offered virtually were provided by the Electronic and Digital Government Units of the Autonomous Municipality of Caguas.

## ABOUT CAGUAS

The Municipality of Caguas became a city in 1894, after being founded in 1775. The City is composed of eleven wards (Bairoa, Beatriz, Borinquen, Cañabón, Cañaboncito, Pueblo, Río Cañas, San Antonio, San Salvador, Tomás de Castro and Turabo), which total an area of 58.7 square miles. Each of the neighborhoods has its own flag.

In Caguas, we focus on meeting the needs of our citizens, communities and merchants, providing them with excellent service. Over the years, we have succeeded in promoting the use of technology in the labor, social and commercial spheres. The City serves as an example and model for local and international cities. In our town, Democratic Governance allows us to demonstrate that we are transparent, planned, organized and that we have a good human team, with which we will achieve our goals.



The municipal administration continues to work in all the neighborhoods of our city. We continue to impact recreational and sports facilities in the communities, the paving of roads and infrastructure works to achieve the reconstruction of our city. Our environment makes those who visit us wonder and say... "¿Caguas? Seguro que sí."

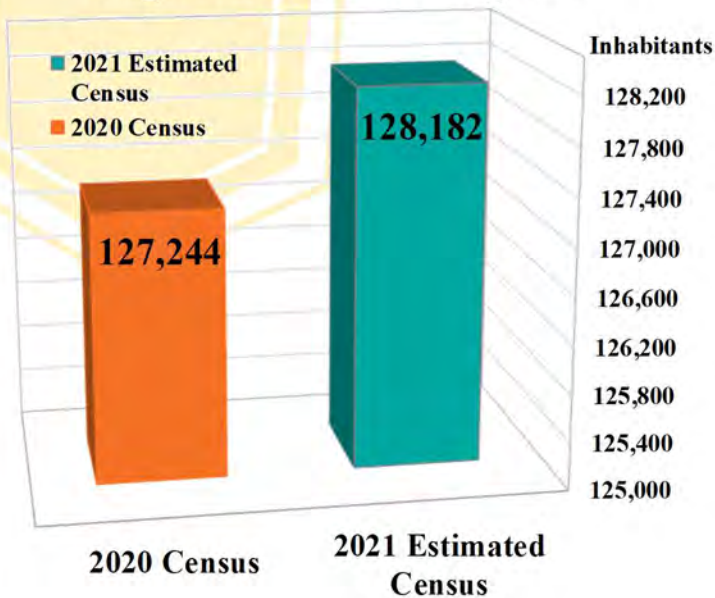


# CAGUAS IN GRAPHICS

## POPULATION

Graph 1

### Population of Caguas



The population of Caguas, according to the 2021 Census Estimate, reflects a total of 128,182 inhabitants. When compared to the 127,244 population reported in the 2020 Census, there is an increase of 938 people or 0.7% percent. The population increase is possibly due to the gradual stabilization of the economic and social activities that were affected by the health situations that we went through in the past three years as a city and country.

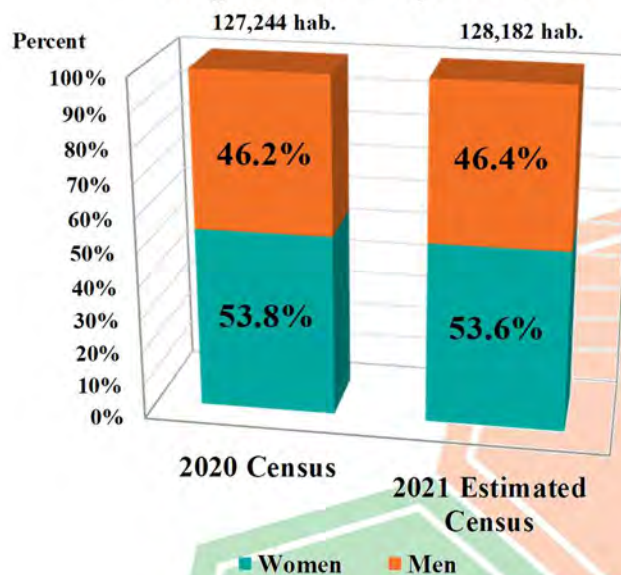
The changes in the different age groups in the population of Caguas are greatly reflected in the different age groups (graph 4).

According to the 2021 Census Estimate, Graph 2 shows that women represent 53.6% of the City's population and men represent the remaining 46.4%.

The population increase reflects a 2% change in the number of men and women. The population in our City is one of constant change over the years. The increase in population allows us to continue to develop new strategies and opportunities in both the social and economic spheres.

Graph 2

### Population by Gender





# CAGUAS IN GRAPHICS

Graph 3

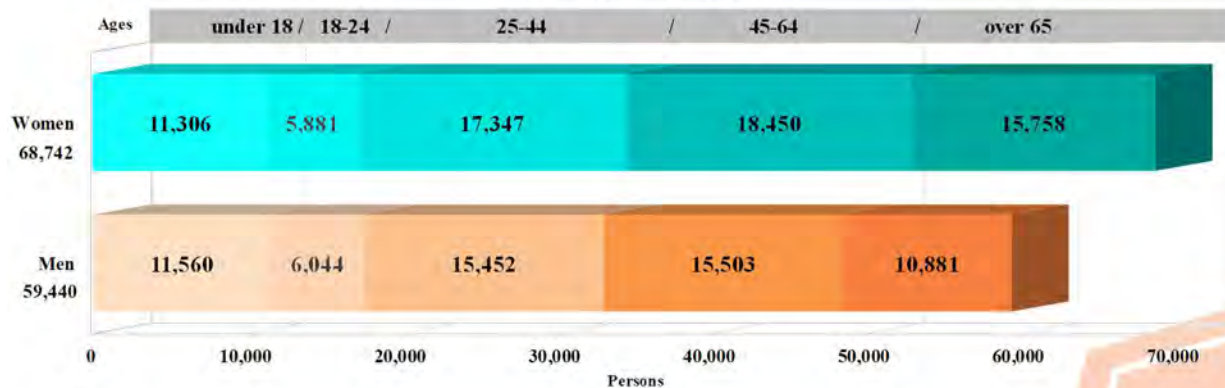
Estimated Population of Caguas  
2011 to 2021



In Graph 3, we present a breakdown of the population of Caguas from the 2011 Census Estimate to the 2021 Census Estimate. We represent in a different color the actual number of inhabitants by the 2020 Census. For the past three years there is an increase of 3.0% when compared to 2018. Positively the movement of inhabitants in our City has allowed us to see an economic growth, besides allowing us to achieve an increase in the services we provide to the citizens. Likewise, the social activities that impact our citizens also allow people from nearby towns to participate and benefit from them.

Graph 4

Age Groups  
2021 Estimated Census



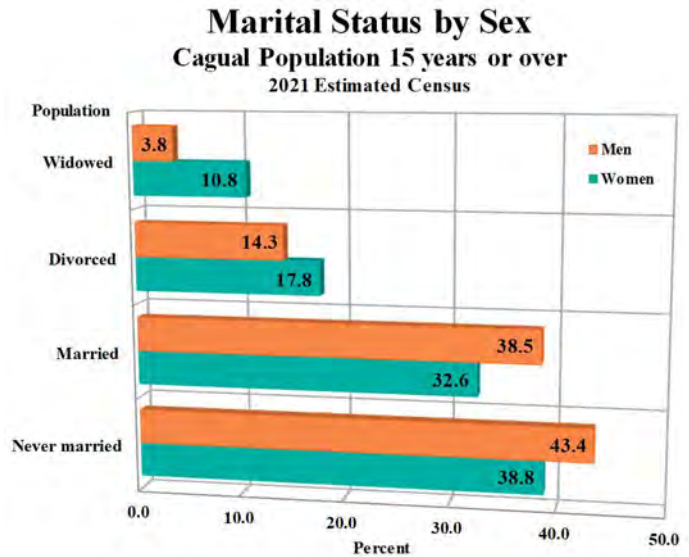
Graph 4 represents the total population change by age and gender according to the 2021 Estimated Census. The population groups are distributed in 68,742 females and 59,440 males. The estimated 2021 census data by age group currently shows that the estimated population totals 128,182 inhabitants. Persons under 18 years of age represent 17.8% of the population. People between the ages of 18 and 64 represent 61.5% of the population. In addition, the group of people over 65 years of age represents 20.7% of the population.

# CAGUAS IN GRAPHICS

## HOMES AND FAMILY

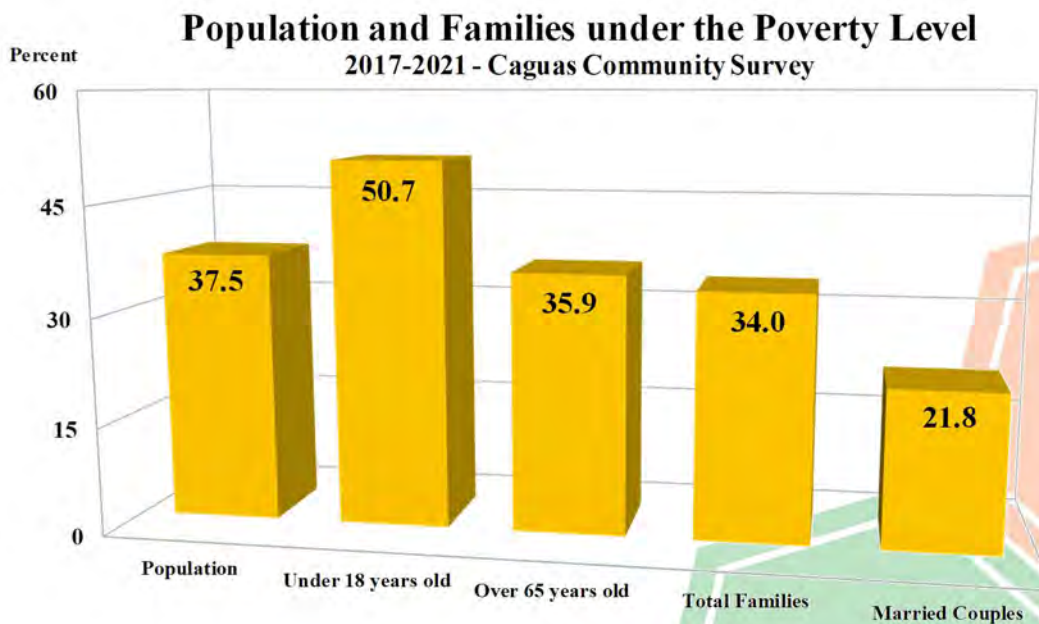
Marital Status of the Population by Sex reflects a great change in some of the concepts. The 2017-2021 Census Survey reflects that 43.4% of males ages 15 and older have never been married, followed by 38.5% of those who are married. The Survey also shows that there are 28.6% of women who may be living alone; either due to divorce or widowhood. The services provided to our citizens are evaluated based on population changes; therefore we are impacting the communities by identifying needs and bringing the different services through the Mayor in your Neighborhood program.

Graph 5



The 2017-2021 Survey, which measures the percent of the population under poverty levels, reveals in all lines that a high percent of people are under poverty level. The City's Poverty level is at 37.5% of the total population. In turn, people over 65 years of age represent 35.9% of the city's poverty level.

Graph 6





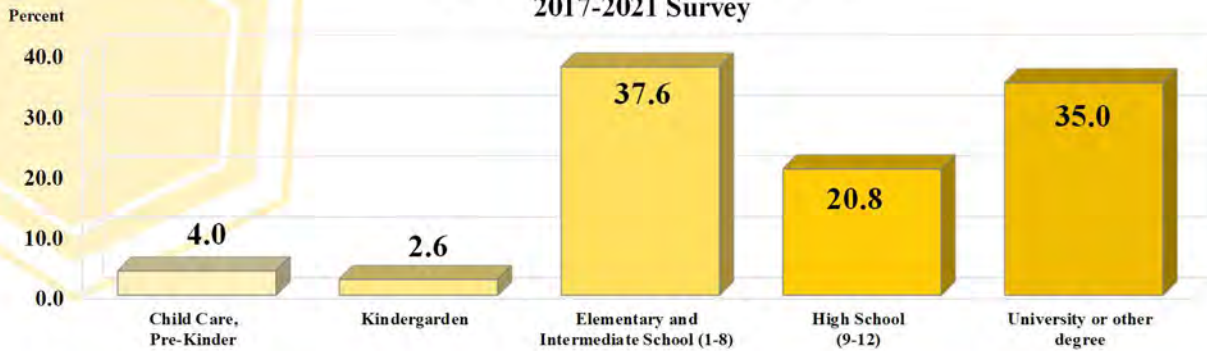
# CAGUAS IN GRAPHICS

## EDUCATION

Graph 7

### School Enrollment

Population of Caguas 3 or more years  
2017-2021 Survey



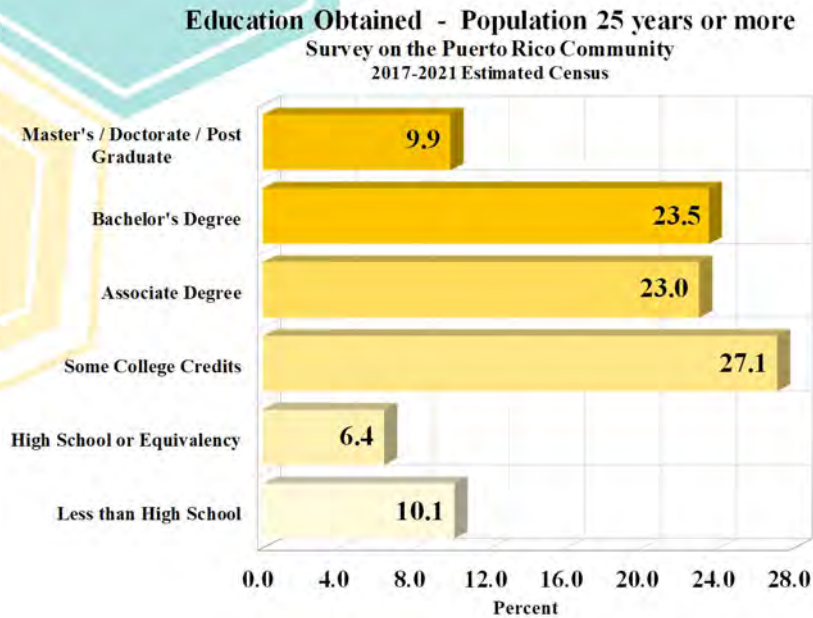
The results of the 2017-2021 Survey regarding school enrollment in Caguas, 3 years of age or older, indicate that 6.6% were enrolled at the preschool levels; 37.6% at the primary level; 20.8% at the secondary level; and 35.0% at the university level. The level of school enrollment growth has remained constant in our city.





# CAGUAS IN GRAPHICS

Graph 8



The population of Caguas aged 25 years and older, according to the 2017-2021 Community Survey in Graph 7, shows that it has an academic preparation beyond high school or its equivalence.

83.5% of the population has from some college credit to a doctorate degree. The line of higher education or equivalency reflects an amount of 6.4%. In the municipality of Caguas we have seen an increase in the number of academic institutions that offer university courses as well as postgraduate ones.

The growth of educational options in our city has allowed young people and adults to have greater opportunities for professional growth. These initiatives allow new options in the field of education to be offered in the labor area.

## EMPLOYMENT BY INDUSTRY

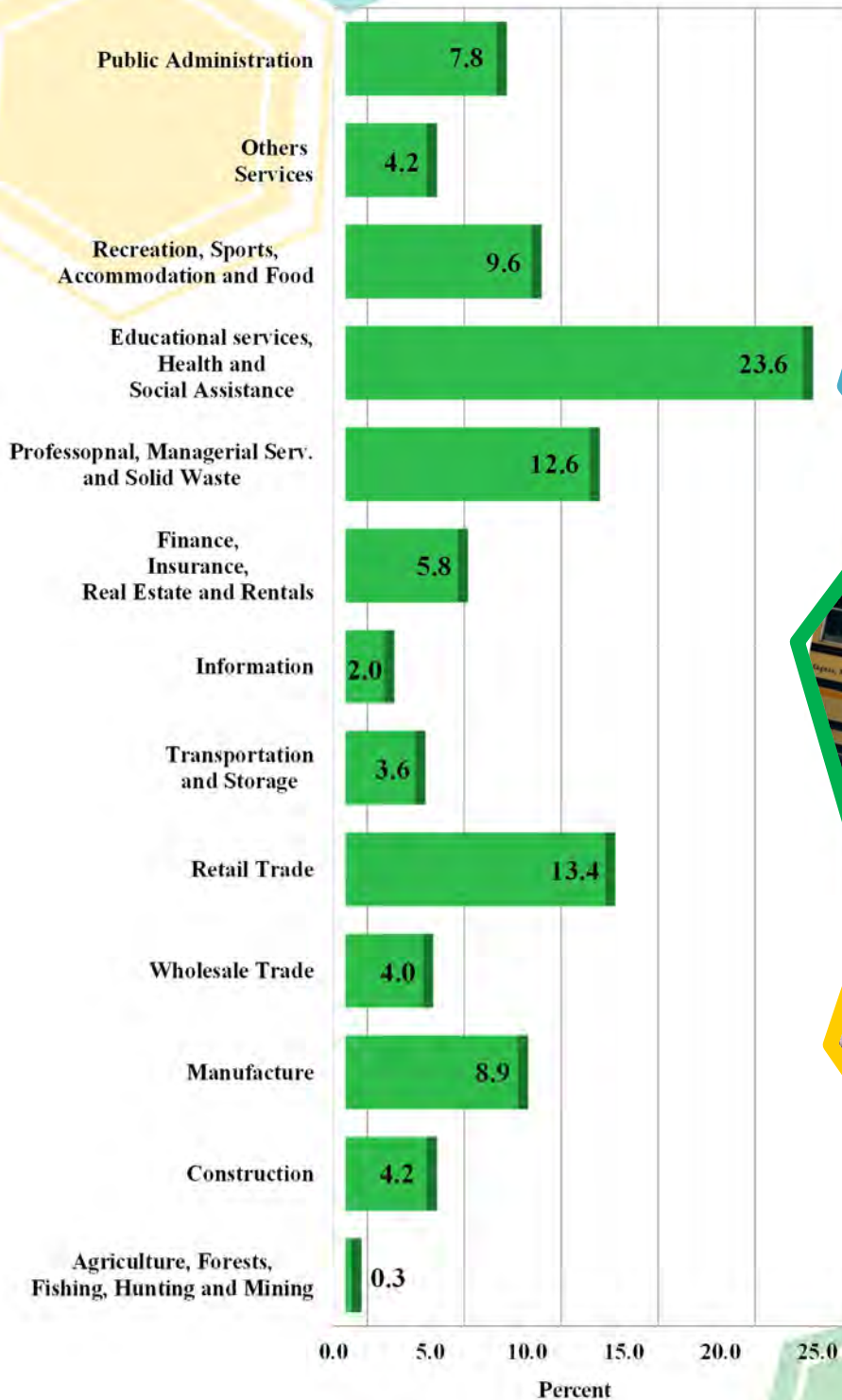
The 2017-2021 Community Survey in Caguas, shows that ten (10) of the thirteen (13) groups represented by area are above 4% in employments. We can highlight that the area of Educational Services, Health and Social Assistance has the highest percentage of jobs, with 23.6%. In addition, Retail Trade, Professional Services, Managerial and Solid Waste Services, Recreation, Sports, Accommodation and Food, Manufacturing and Public Administration have a percentage higher than 7%. The areas with the lowest percentages are Agriculture, Forestry, Fishing, Hunting and Mining, Information, Transportation, Wholesale Trade, Finance, Insurance, Real Estate and Rental and Other Services.

# CAGUAS IN GRAPHICS

Graph 9

## Employment by Industry

2017-2021 Community Survey

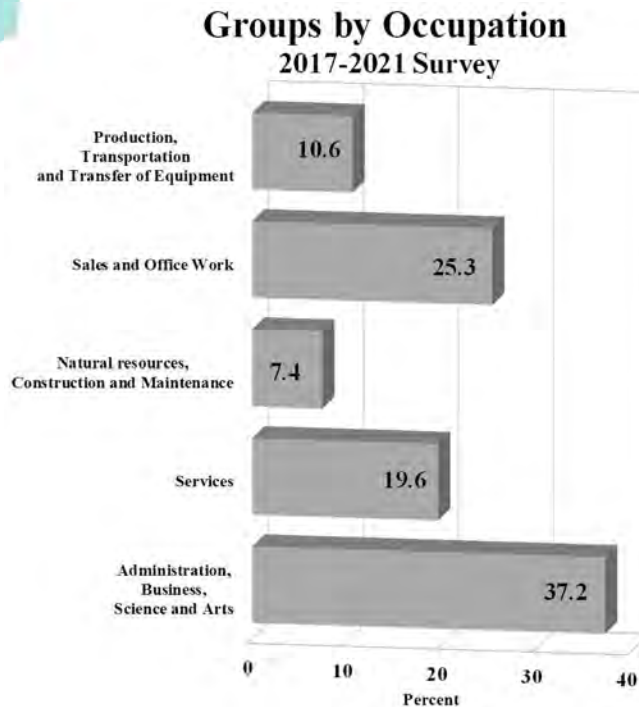




# CAGUAS IN GRAPHICS

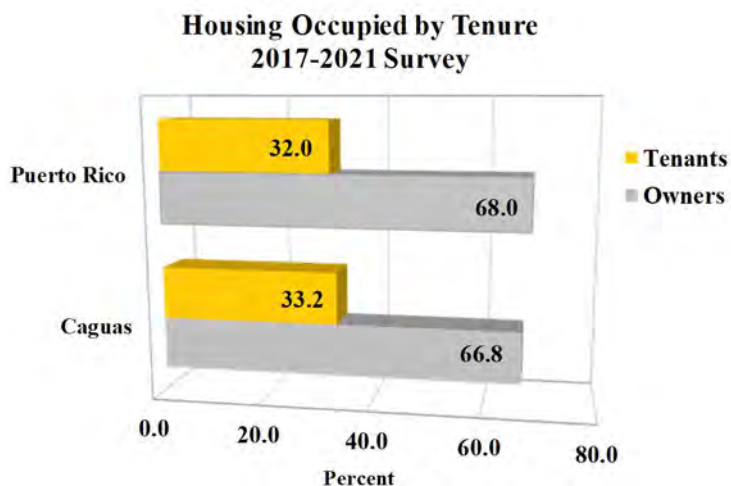
The 2017-2021 Community Survey of occupational groups shows that the highest percentage of occupations in Caguas are related to Administration, Business, Sciences and Arts with 37.2%. This is followed by Sales, Office Work and Services with 25.3% and 19.6%, respectively. Caguas has industries and occupations that offer diverse job options. The Secretariat of Economic Development, Caguas Emprende, trains our city's merchants in the creation and management of their businesses. The benefit of these programs allows for population and economic growth.

Graph 10



## HOUSING

Graph 11



The inventory of properties in Caguas allows different sectors of the population to have available housing in all areas of the city.

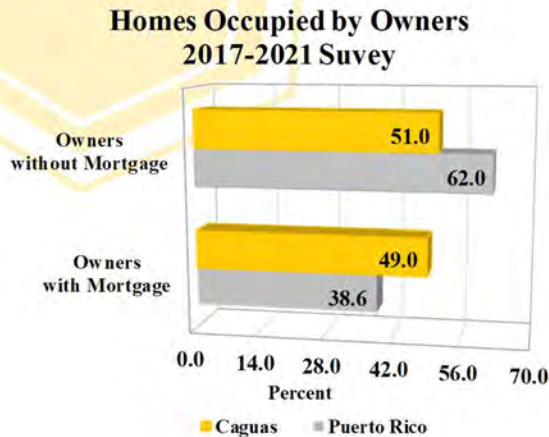
According to the 2017-2021 Survey, in Caguas 66.8% of the homes are owner-occupied. In Puerto Rico, when comparing homeowners, the percentage is 1.2% higher than in Caguas. The survey shows that the total percentage of rented housing in Caguas is higher than in Puerto Rico.



# CAGUAS IN GRAPHICS

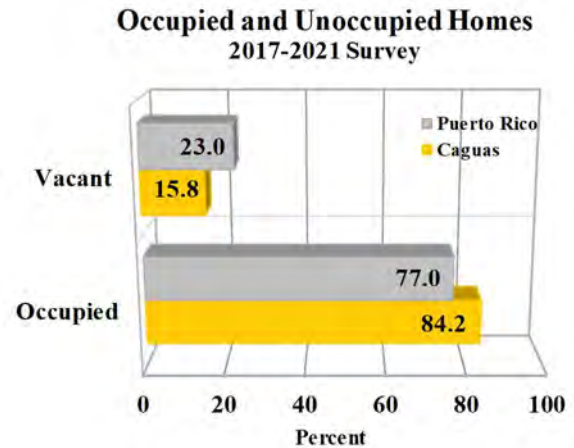
The survey in Graph 12 shows that 62.0% of property owners in Puerto Rico do not have a mortgage. In Caguas it is 51.0%. When compared with mortgaged homes on the island, the difference is 10.4% higher in Caguas.

Graph 12



The graph shows that the occupancy rate, at 84.2%, is higher than in Puerto Rico. In addition, there is a 7.2% difference between vacant and occupied properties.

Graph 13



## **Rehabilitación mínima**

El programa da materiales de construcción a dueños de viviendas que cualifiquen por ingresos y que requieran rehabilitar su casa. Solo para residentes de Caguas.

## **Programa ESG**

Los fondos de Emergency Solution Grant son utilizados para proporcionar servicios de vivienda. Se provee asistencia para pago de atrasos en renta/alquiler o utilidades a corto y/o mediano plazo, con el propósito de prevenir deambulancia.

## **Programa HOME**

¿Deseas comprar tu primer hogar? El programa HOME ayuda a personas y familias cualificadas, de bajos ingresos, que deseen comprar su primer hogar en Caguas.



**Tu vivienda es importante para nosotros**



# CAGUAS IN GRAPHICS

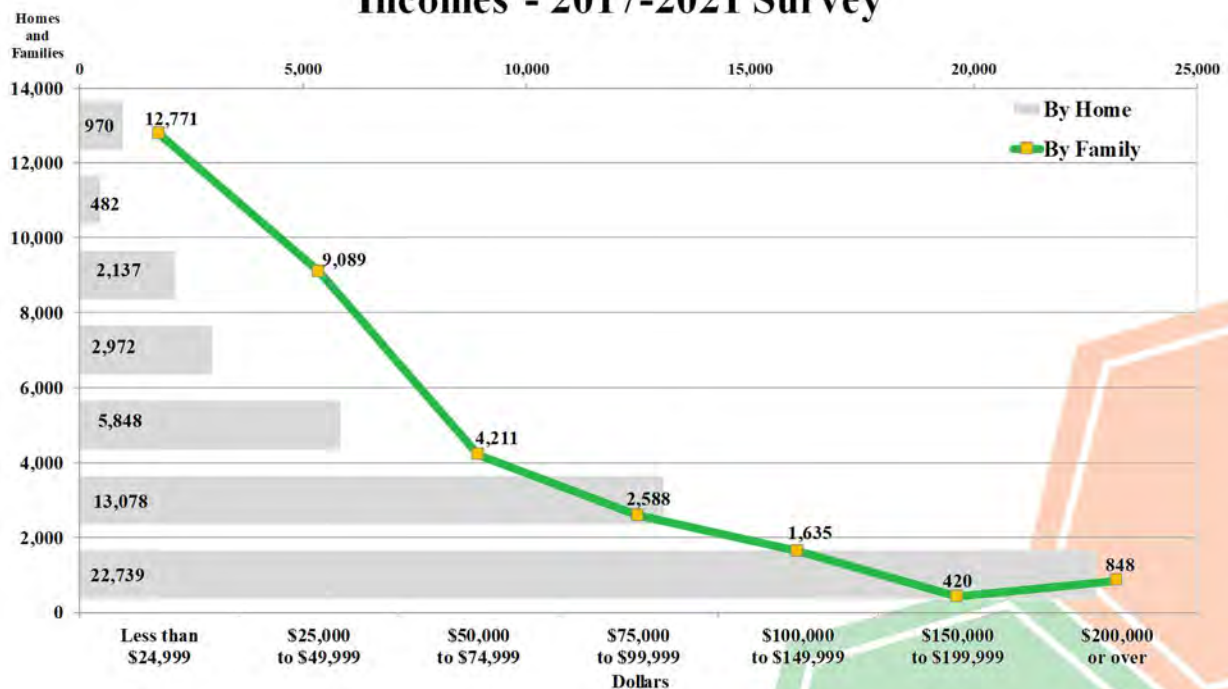
## REVENUES

The Households and Families line item in the 2017-2021 Survey reflects that 74.3% of households in Caguas have an income of less than \$50,000. Of that percentage, 9,089 families and 13,078 households are between \$25,000 to \$49,999. The remaining 12,771 families and 22,739 households are below \$25,000. The number of households above \$50,000 income is 12,409 and the number of families is 9,702 representing 25.7% and 30.7% respectively.



Graph 14

### Incomes - 2017-2021 Survey



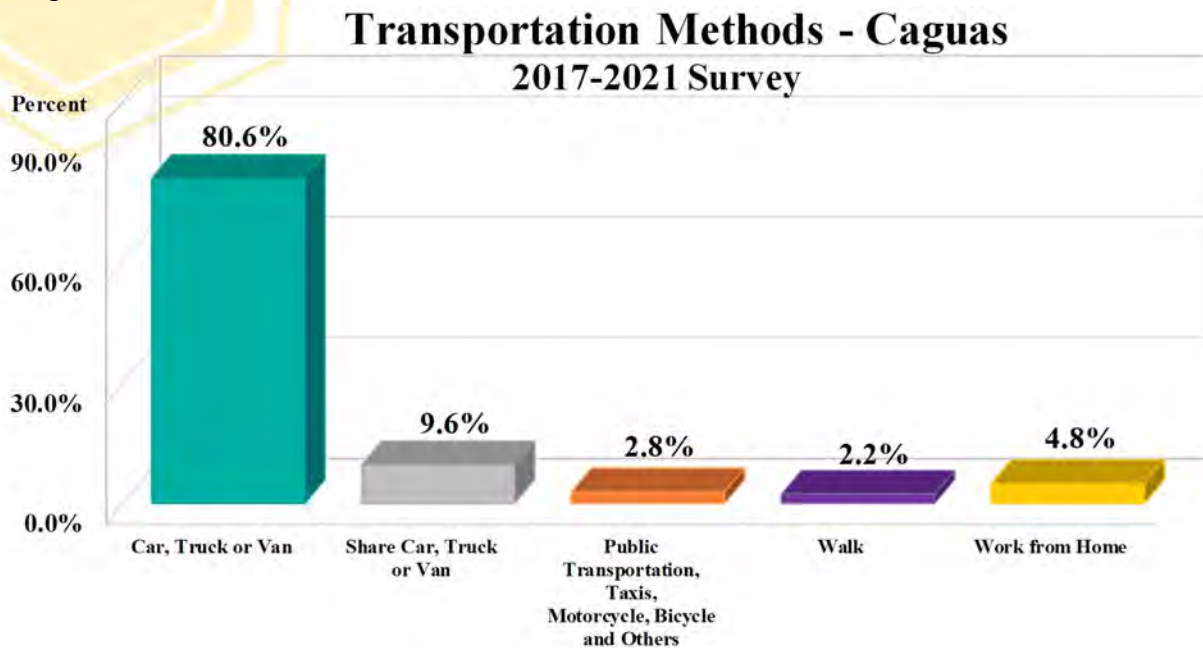


# CAGUAS IN GRAPHICS

## TRANSPORTATION

The following graph presents the data corresponding to the means of transportation used by the inhabitants of Caguas to move from one place to another within and outside of our city. 80.6% use their cars, trucks or vans to get around. The remaining 14.6% share vehicles, use public transportation, cabs, motorcycles, bicycles or walk. In addition, we highlight that there are 4.8% who work from home.

Graph 15



The Department of Citizen Mobility is in charge of planning and developing a safe and reliable integrated mass transportation system for the citizens of our City. They work to have better mobility conditions in urban spaces and contribute to the connectivity in our Central Eastern Region. In addition, they seek to create and maintain a reliable method of mass transportation that integrates all existing systems, educating and motivating citizens to use the various means of transportation available.





# CAGUAS IN GRAPHICS

## VIRTUAL SERVICE

Graph 16



Graph 16 shows the flow of people navigating the city's portal. The incorporation of technology in the programs and services of our municipal administration has provided citizens with a tool to carry out governmental procedures. This allows costs in the management of the operation to be better distributed. It also facilitates the supervision and implementation of solutions to the needs of citizens achieving that they are carried out in an agile and

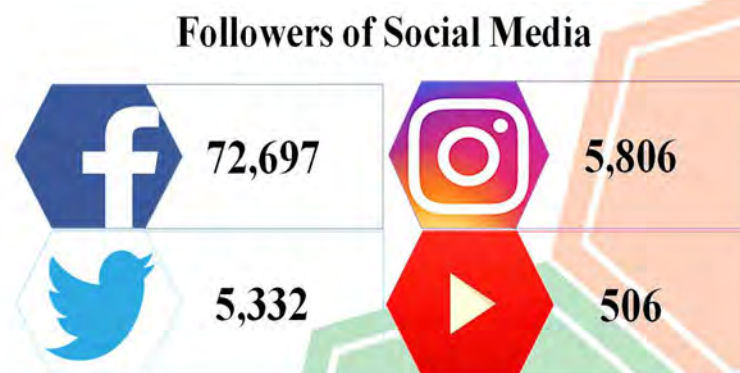
effective way. From 2019-2020 to the present we have achieved greater presence and visits to our portal, increasing the total number of visitors by 354,039 and reaching a number of visits of 427,257.

The cyber portal [www.caguas.gov.pr](http://www.caguas.gov.pr) facilitates access to information, provides direct services to citizens, streamlines municipal operations, provides data on transparency, credibility, accountability, citizen participation and everything related to the activities carried out in our city.

The Municipality has a Citizen Attention Unit available for citizens, which offers direct assistance on some services. The Unit electronically channels service requests from citizens related to the Departments of Public Works, Landscaping and Beautification, Environmental Affairs, Housing, Head Start and Cultural Development. Requests are handled through the "Respond" program from 8:00 am to 4:00 pm. The program allows the management of an electronic file, in which the data of the request made by the citizen is kept up to date. For this 2022-2023 year, over 398 requests have been handled.

The number of citizens, followers of Social Networks, can be seen in Graph 17. The increased presence of the Municipality of Caguas in the media allows citizens to be informed at all times of what is happening in our City. In addition, the use of the networks for education, cultural activities and to promote the different activities of our agencies, helps to immediately attend to the needs of residents and visitors to our City.

Graph 17



# MAP BY NEIGHBORHOODS

## ALCALDE en tu BARRIO

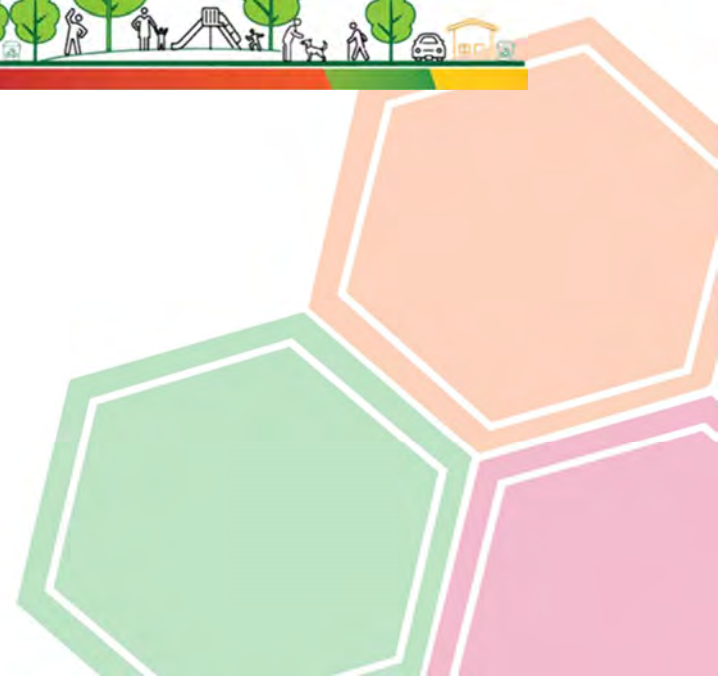
WILLIAM MIRANDA TORRES, ALCALDE  
MUNICIPIO AUTÓNOMO DE CAGUAS







*¿Caguas?!*,  
**Seguro  
que sí**





# POLICIES AND PROCEDURES

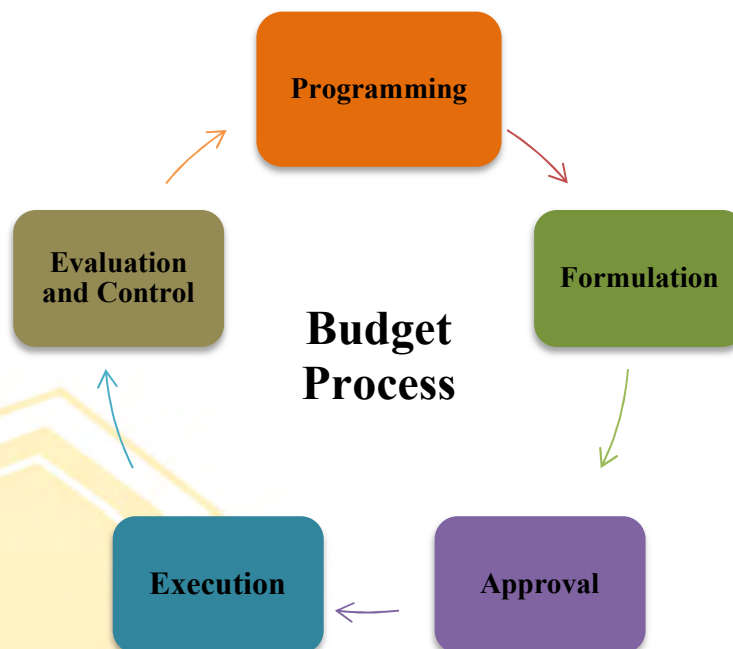
In Caguas we have adopted several financial and budgetary policies through ordinances, resolutions, executive orders, regulations and procedural manuals to maintain the financial integrity of our City. However, the main fiscal procedures of the Municipality are established by Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico, and the Regulations for Municipal Administration 2016, managed by the Office of Management and Budget of the Government of Puerto Rico.

Established financial and budgetary policies provide advantages in the administration of our City. In addition, they save time and resources in the discussion of financial matters, increase the people's trust and provide continuity in procedures. Their purpose is to ensure that financial resources are available to meet the present and future needs of Caguas. They are the fundamental basis and conceptual framework for the issues and decisions facing the City. They promote the stability, efficiency, and effectiveness of our Municipal Administration.

## BUDGET PROCESS

The Strategic Plan contains the defined goals, objectives, plans, projects and services that are the basis of the budgetary process of the Municipality. In this way, resources are distributed in a structured manner to ensure quality, cost efficiency, effectiveness, and citizen satisfaction.

The budget process is a cyclical one and revolves around the phases of programming, formulation, approval, execution, evaluation, and control. This process is part of the essential components that seek to transform the municipal government program into achievements and results. The Budget Calendar is established as a guide to effectively comply with this process.



# POLICIES AND PROCEDURES

## BUDGET CALENDAR

FEBRUARY - APRIL 2023
<p><b>Director of Management and Budget</b></p> <ul style="list-style-type: none"> <li>• Prepare and distribute to the municipal units the budget calendar and the forms with their instructions.</li> <li>• To provide unit directors with the statistics of the previous year's expenditures and estimated expenditures for the current year, in accordance with the current budget.</li> <li>• Initial meeting with directors for orientation on the process.</li> <li>• Review and discuss budget estimates with unit directors.</li> <li>• Final meeting with the Mayor.</li> <li>• Prepare draft resolution, with the approval of the Mayor.</li> </ul> <p><b>Chief Financial Officer</b></p> <ul style="list-style-type: none"> <li>• Prepare revenue estimates.</li> <li>• Refer the most recent Audited Financial Statement to the Director of Management and Budget.</li> </ul> <p><b>Unit Directors</b></p> <ul style="list-style-type: none"> <li>• Prepare a work plan on the operations of the different programs, which includes an estimate of expenses for the fiscal year and financial resources.</li> <li>• Prepare and submit to the Director of Management and Budget budget data, including Special Fund revenue estimates.</li> </ul> <p><b>Mayor, Director of Management and Budget</b></p> <ul style="list-style-type: none"> <li>• Hold meeting to determine capital improvement program.</li> </ul>

APRIL 1, 2023	MAY 16 TO 27, 2023	JUNE 10, 2023
<ul style="list-style-type: none"> <li>• State agencies and public corporations must submit revenue and expenditure estimates to the municipalities.</li> </ul>	<ul style="list-style-type: none"> <li>• Reproduce the Budget document.</li> </ul>	<ul style="list-style-type: none"> <li>• The Mayor files with the Municipal Legislature the Draft Balanced Budget Resolution, together with a budget message.</li> <li>• Forward a copy of the draft budget resolution to the Office of Management and Budget of the Government of Puerto Rico (OMB) in digital format (OCR) and the electronic spreadsheets designed by OMB.</li> </ul>

# POLICIES AND PROCEDURES

JUNE 8 TO 16, 2023	JUNE 10, 2023
<ul style="list-style-type: none"> <li>• Period in which the Municipal Legislature evaluates the proposed budget and approves it.</li> </ul>	<ul style="list-style-type: none"> <li>• The Office of Management and Budget of the Government of Puerto Rico preliminarily reviews the budget to verify that it complies with the provisions of law and submits its observations and recommendations on the draft budget resolution to the Mayor.</li> </ul>

JUNE 2023	JUNE 26, 2023
<ul style="list-style-type: none"> <li>• The Mayor, within six (6) days after the draft budget resolution has been approved by the Legislature, approves or objects to the same.</li> <li>• Upon approval of the budget by the Mayor, the Secretary of the Municipal Legislature distributes a copy of the budget to the Mayor and concerned municipal officials.</li> <li>• The Director of the Office of Management and Budget sends to the Secretary of the Municipal Legislature the Approved Budget and the approved Salary Distribution in the electronic spreadsheet designed by the Office of Management and Budget of the Government of Puerto Rico.</li> <li>• Within 10 days following the date of its approval, the Secretary of the Municipal Legislature shall send by e-mail to the Office of Management and Budget of the Government of Puerto Rico, a certified copy of the Approved Budget in digital format (OCR) and in the electronic spreadsheet designed by the Office of Management and Budget of the Government of Puerto Rico.</li> </ul>	<ul style="list-style-type: none"> <li>• Deadline for the Mayor to respond to the observations of the Office of Management and Budget of the Government of Puerto Rico. Include evidence of the actions taken, including a copy of the budget document in digital format (OCR) and the electronic spreadsheet designed by the Office of Management and Budget.</li> </ul>

JULY 1 TO AUGUST 15, 2023	AUGUST 25, 2023
<ul style="list-style-type: none"> <li>• The Office of Management and Budget of the Government of Puerto Rico reviews the draft resolution of the approved budget to verify whether it complies with the provisions of the law.</li> </ul>	<ul style="list-style-type: none"> <li>• The Office of Management and Budget of the Government of Puerto Rico forwards any observations or recommendations to the Mayor and the President of the Legislature.</li> </ul>



# POLICIES AND PROCEDURES

## AFTER AUGUST 25, 2023

- The Mayor and the President of the Municipal Legislature have ten (10) days from the receipt of the communication to answer the observations and actions they will take to the Office of Management and Budget of the Government of Puerto Rico.
- At the end of the previous ten days, the Mayor and the President of the Municipal Legislature shall forward to the Municipal Management and Budget Office a copy of the documents evidencing the actions taken, including a copy of the budget document containing the same.

## PROGRAMMING

The Municipal Strategic Plan is a guiding and vital instrument in the programming phase. It discusses the strategies, programs, measurements, and performance indicators that support all strategic objectives, which serve as the primary mechanism for assessing progress toward the achievement of the short-term goals that are developed each fiscal year.

In this phase, the goals and objectives of the Municipality are linked to the programs of each department or office that develops the actions and strategies leading to compliance with the Strategic Plan. This link articulates the institutional objectives with the human and economic resources that we will invest for the benefit and welfare of the citizens.

The Administration of the Municipality of Caguas continues with the development of the New Generation Strategic Plan. In the development of this plan, discussions have been held with the different sectors of the city (business, education, religious), as well as with the communities. The new Plan will have terms, goals, and objectives for the short (2020-2022), medium (2023-2025), and long term (2026-2030). The proposals to be developed include the input of citizens in order to ensure that the projects or actions they request, based on established criteria, can guarantee economic, climatological and cultural sustainability.

## FORMULATION

It begins with the preparation of the budget request process guides by the Municipal Office of Management and Budget. The guidelines are distributed to all managers of municipal offices and departments so that each one may exercise his or her responsibility within each stage of the process, as appropriate. They provide specific instructions on how to prepare the budget requests, as well as the Calendar or Work Plan with the defined deadlines for completing each activity or task.

To prepare and balance the budget, the calculations and estimates provided by the Executive Director of the Municipal Revenue Collection Center (CRIM) and the public corporations required by law to make contributions and/or compensations to the municipal governments are used. Likewise, for those revenues that are part of the Municipality's taxing powers, the revenues certified in the most recent external audit report or "Single Audit" are included. Revenue estimates are classified by funds and sources of income, following the uniform chart of accounts established by the Office of Management and Budget of the Government of Puerto Rico.

# POLICIES AND PROCEDURES

Estimated revenues from the Property Tax, Equalization Fund and Lottery are as reported by the Executive Director of the CRIM. Revenues to be received as compensation or contributions from the Government of Puerto Rico, compensation in lieu of taxes paid by public corporations, contributions to trusts, federal contributions, and any other contributions, are as reported by the public corporations or the agency that manages the distribution of such funds.

On the other hand, the estimates comprising local revenues are based on the experience of previous years' collections. For less recurring revenue items, in addition to the aforementioned basis, the Municipality analyzes other factors such as economic trends or projections and departmental estimates of revenues from services rendered, in order to obtain a reliable figure to be included in the budget. These estimates are reviewed by the Office of Management and Budget of the Government of Puerto Rico.

Revenues from Patents and Sales and Use Tax (IVU) also include interest and late fees associated with such taxes. In the case of patents, the amount included in the budget is the total amount of patents levied minus five percent (5%) taken as a reserve for uncollectible resources. These items are not subject to the revenue estimate mechanism and are prepared on the basis of the revenues certified in the external audit reports or "Single Audit".

Contributions from the federal government considered for budget purposes are those amounts approved and certified or requested and awaiting approval. Legislative contributions are those resolutions approved by the Legislative Assembly for a specific purpose.

On the other hand, the various municipal administrative units prepare a work plan and the calculation of estimated expenditures for the budget year. It is mandatory that they include in their budget requests allocations with sufficient credit for the following purposes and in the following order of priority: (a) interest, amortization and retirement of the municipal public debt; (b) other expenses and statutory obligations; (c) payment of court judgments; (d) the amount necessary to cover any deficit of the preceding fiscal year (if applicable); (e) the expenses to which the Municipality is legally bound by contracts already entered into; (f) other expenses or obligations required by law; (g) other operating expenses; and (h) the hiring of Puerto Rican native music artists, pursuant to Act No. 223-2004, as amended. The Municipal Legislature may amend the draft resolution of the general budget of the Municipality to incorporate new accounts or decrease or eliminate account allocations. However, the appropriations to cover the accounts indicated in items (a) through (e), may not be reduced or eliminated, but may be amended to increase them. Should the Municipality reflect a surplus in the current budget, it may use the surplus to amortize the debt or, by exception, establish an Emergency Fund to which up to thirty percent (30%) of the surplus may be paid in, which may only be used when there is a declaration of emergency. If there is no accumulated deficit, it may be used to nourish an Emergency Fund from the surplus of the current budget.

Once the offices and departments submit their budget requests, OMB begins its evaluation process, taking into consideration: the revenues certified in the "Single Audit" by the Department of Finance; the Mayor's commitments; the municipal work plan, mission and services offered; and the needs of the citizens. This evaluation process results in recommendations for resource allocation and adjustments which are discussed with the directors, secretaries and the Mayor for approval. Subsequently, the General Budget Document of the Municipality is prepared together with the Draft Budget Resolution and the Mayor submits the same to the consideration of the Municipal Legislature no later than June 10 of each year, as provided in Article 2.097 of Act No. 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico. In addition, said Article provides that,

# POLICIES AND PROCEDURES

as an exception, in the years in which a state of emergency is decreed, as defined in Act 107, *supra*, the Draft Budget Resolution shall be filed before or electronically filed with the Municipal Legislature and the Office of Municipal Management, together with a written message, no later than June 15 of each year.

## APPROVAL

The budget approval process begins with budget hearings before the Fiscal Affairs and Economic Development Committee of the Municipal Legislature. These hearings are attended by the secretaries and directors of the municipal offices and departments to present and defend the budget recommended by the Executive.

Once the budget hearing process is completed, the Municipal Legislature considers the draft general budget resolution in plenary session, during a regular session, approves it and submits it to the Mayor no later than June 20 of each fiscal year. Within five (5) days thereafter, the Mayor shall sign it or return it unsigned within the same term, including his objections and recommendations. If the Mayor fails to comply with the foregoing, it is understood that the same is signed and approved by the Mayor and the resolution of the general budget of the Municipality is effective for all purposes on the date of expiration of said term.

If the Mayor returns to the Legislature the draft budget resolution with his objections and recommendations, the Chairman of the Legislature, within five (5) days following receipt thereof, must call an extraordinary session. This session is only to consider the Mayor's objections and recommendations and may not last more than three (3) consecutive days. The Legislature may amend the draft resolution by adopting all or part of the Mayor's recommendations with the affirmative vote of a majority of the total number of its members.

The draft budget resolution, as amended and approved, is again submitted to the Mayor, who has a term of three (3) days to sign and approve it. If the Mayor does not sign and approve it within said term, it is understood that the draft budget resolution, as amended, has been signed and approved by the Mayor and shall become effective as of the date of expiration of said term, as if the Mayor had approved it.

The Legislature may approve the proposed municipal budget resolution over the objections and recommendations of the Mayor, with the affirmative vote of not less than two-thirds (2/3) of the total number of the members of the Legislature. The budget thus approved shall become effective and shall be in force for the following fiscal year. When the Legislature does not decide on the objections and recommendations of the Mayor to the draft resolution of the general budget of expenditures approved by the Legislature, or when it does so and the Mayor does not concur with them, the draft resolution in question is approved and the credit of the accounts on which the Legislature did not decide, as well as that of those approved by the Legislature and not accepted by the Mayor, are placed in a reserve account. The distribution of this reserve may only be made by means of a resolution to that effect, duly approved by the Municipal Legislature.

On the other hand, when the Legislature does not meet on the date established to consider and approve the draft general budget resolution submitted by the Mayor, or when, having met, it does not approve it within the term of the regular session, the budget submitted by the Mayor shall be in effect for the following fiscal year. Likewise, when the Mayor does not submit to the Legislature, by the date indicated by law, the draft resolution of the general budget of the Municipality, the Legislature may prepare and approve a draft budget of its own initiative, which shall be effective as if it had been



# POLICIES AND PROCEDURES

approved and signed by the Mayor. In this case, if the Legislature does not prepare and approve a budget of its own initiative, the original budget approved for the previous fiscal year shall govern.

Once the General Budget Resolution of the Municipality has been approved, the Secretary of the Legislature distributes the same to the municipal officials concerned and to the Office of Management and Budget of the Government of Puerto Rico, together with the supplementary documents that served as the basis for the determination of the allocations and estimates of local revenues to be received during the corresponding fiscal year. The resolution of the General Budget of Revenues and Expenses of the Municipality and the supplementary documents constitute a public document subject to inspection by any interested person.



## EXECUTION

Once the budget is approved and the new fiscal year begins, budget accounts are established to record estimated revenues and appropriations in the appropriate fund accounts. The amounts allocated to each account are transferred to the budget control books, according to the regular expenditure budget, as well as the allocations for special and federal programs. The unobligated and obligated balances remaining as of June 30 of the appropriations without a given fiscal year are also transferred.

During the course of the year, obligations, disbursements, and available balances of appropriations by fund are reflected in the books. Allocations for which no detail by account is prepared are recorded in the books on an aggregate basis. Special appropriations for capital improvements and appropriations for specific purposes will be carried on the books only when the corresponding funds are available to the Municipality. Those special appropriations authorized by the Legislature are deposited in a special bank account, separate from any Municipal account. Annually, at the close of the fiscal year, a report of the surplus in this account, including disbursements made and interest earned thereon, is submitted to the Legislature. The interest accrued in this account is paid into the checking account of the Municipality.

# POLICIES AND PROCEDURES

Interdepartmental service funds are exempt from budgetary account control if they do not have budgetary appropriations. However, they must record the accounts necessary to determine receipts, disbursements, and status in accordance with generally accepted accounting principles.

The Mayor administrates the general expense budget of the Executive Branch, which includes the authorization of credit transfers between accounts of said budget. The approval of such transfers is made through executive orders of the Mayor, a copy of which is forwarded to the Municipal Legislature within five (5) days from the date of signature. Credit transfers from budgetary allocations for the payment of salaries and fringe benefits to other accounts require the approval of the Municipal Legislature. Likewise, the funds in Reserve Accounts created in the General Expense Budget Resolution may only be distributed by means of a resolution to that effect, duly approved by the Municipal Legislature. On the other hand, the Municipal Legislature manages the general expense budget of the Legislative Branch. It also authorizes credit transfers between accounts of said general expense budget by means of resolutions to that effect.

Before any transfer of appropriations between the accounts of any budget, whether regular, grant, borrowing or any other special funds, is recommended or entered in the books, it must be ascertained that the appropriation to be transferred is available. For such purposes, the amount of orders or contracts authorized and pending payment, even if services have not been rendered or materials have not been supplied, shall be deducted from such appropriation.

The appropriations to cover statutory obligations of the municipality and to cover other obligations, such as contracts for continuous services, electric power, rents, telephones, and dues, contributions and premiums for protection against financial losses, shall not be transferred except when a surplus is determined and certified. The allocations for the payment of the public debt and the interest thereon shall not be transferable, unless it is a surplus liquidated after the obligation has been fully covered, and such surplus has been certified by the Department of the Treasury (Hacienda) or the CRIM. All the provisions of this article shall be applicable during the election period.

The Secretary of the Legislature is responsible for sending to the Office of Management and Budget of the Government of Puerto Rico a certified copy of the ordinances or resolutions transferring funds from the budget appropriation of the Executive Branch and the Municipal Legislative Branch, as the case may be, within five (5) days after their approval. Upon the proposal of the Mayor, the Legislature may authorize readjustments in the general expense budget of the Municipality, to increase the funds in existing accounts or create new expense accounts. This shall be done when there are surpluses resulting as cash balances as of June 30 of each year, after the budget has been closed and debts have been covered against said surpluses.

The budget may also be readjusted with the revenues of previous years collected after July 1, which result as available surplus, as well as with revenues from the lease of public places or facilities for the celebration of patron saint festivities and with the greater net proceeds in the local revenue accounts, which have had an increase over the estimates thereof during any fiscal year. The Secretary of the Legislature shall send to the Office of Management and Budget of the Government of Puerto Rico a certified copy of the ordinances or resolutions authorizing budget readjustments no later than five (5) days after the date of their approval.

# POLICIES AND PROCEDURES

## EVALUATION AND CONTROL

At the end of each fiscal year, the authorized appropriations for the corresponding fiscal year are closed in the municipal books, in order to know and evaluate the municipal operations during said year and determine its financial situation. Each special fund of a non-budgetary nature is liquidated separately and the appropriations without a specific fiscal year are not subject to the closing of the fiscal year.

The Director of Finance or the Director of Management and Budget, as the case may be, submits to the Office of Management and Budget of the Government of Puerto Rico the financial reports required by law, which disclose the results of fiscal operations during the fiscal year. In addition, it prepares and submits all such financial reports as may be required by the Legislative Assembly, the Office of Management and Budget of the Government of Puerto Rico, or any government entity with the authority by law or regulation to require such reports from the municipalities.

The Mayor, as chief executive of the Municipality, and the President of the Municipal Legislature, as its administrative head, are responsible for supervising the execution of the budget approved for the Executive and Legislative Branches, as applicable, and of all fiscal operations related thereto. The oversight of each budget includes ensuring the legality and purity of fiscal operations and that they are carried out within the authorized amounts.

The internal supervision and oversight of the fiscal operations of the Municipality are exercised through the functions and controls of the Department of Finance and the interventions of the fiscal operations carried out by the Office of Internal Audit. External oversight is mainly exercised by the Office of the Comptroller of Puerto Rico (OCPR), pursuant to the provisions of Section 22 of Article M of the Constitution of the Government of Puerto Rico. The OCPR conducts audits every two (2) years in the municipalities. In addition, an external auditing firm, duly qualified and contracted, annually examines the financial statements of the Municipality and renders an opinion on the reliability and correctness thereof and compliance with the provisions of the Single Audit Act of 1984, Pub. L. 98-502, as amended. The external auditors also give their opinion on compliance with the recommendations of the OCPR and the correction of the flaws pointed out in their previous reports.





# POLICIES AND PROCEDURES

The Director of Finance and/or the Director of Management and Budget, as appropriate, conduct quarterly reviews of budget distribution and expenditures. As part of such review, they submit to the Office of Management and Budget of the Government of Puerto Rico a report of Estimated and Actual Revenues, as well as the General Fund Budget, Expenditures and Obligations Report with their findings and observations.

At the end of each fiscal year, the Director of Finance prepares and submits a general report to the Office of Management and Budget of the Government of Puerto Rico, containing all revenue and expense operations verified during the year, including deposits and bonds, borrowings, joint resolutions and any others, even if not derived from the budget in which the cash account has been involved. This general report determines and establishes the credits or debits to or from the cash account against the Municipality as of June 30, the savings obtained and the resources pending collection. Said report is filed with the Office of Management and Budget of the Government of Puerto Rico on or before September 30 of each year. It is accompanied by the following documents: Estimated and Actual Revenues Report; Budget, Expenditures and Obligations Report; Detailed Budget Review Report, Balance Sheet; Revenues and Expenditures Report; and Bank Reconciliations.

## ACCOUNTING POLICIES

The following sections describe the main policies used by the Municipality for accounting purposes.

### STATEMENT OF PRINCIPLE

The Budget is prepared to be integrated into the municipal accounting system in such a way that its transition, from its creation to its liquidation, is orderly. Accounting in our Municipality is based on Generally Accepted Accounting Principles (GAAP) and the requirements established by the Governmental Accounting Standard Board (GASB). These principles are minimum standards and procedures applied to state and local government accounting and financial reporting, which ensure uniformity in the presentation of financial information, terms, measurement criteria, and classification. This is essential to ensure a degree of compatibility among state and local governmental units' financial reports.

### FUND ACCOUNTING

The accounts are organized by fund. Each fund is a fiscal and accounting entity that operates independently and with its own asset, liability, fund balance, revenue and expense accounts.

The assets of the Municipality consist mainly of cash and cash equivalents; investment in capital assets, which include buildings and improvements, infrastructure, among others; and accounts receivable. On the other hand, liabilities are mostly composed of bonds payable, promissory notes, and other current and long-term obligations such as vacation, sickness, deferred income, and other accruals.

Fund balance reflects the changes in the results of the financial activities associated with each fund accumulated over the years. The Municipality has established a practice of maintaining minimum fund balance levels.

# POLICIES AND PROCEDURES

## TYPES OF FUNDS

### GENERAL FUND

The General Fund is the Municipality's general operating fund. It is used to account for all governmental activities except those that require accounting in another fund.

### SPECIAL FUNDS

Special Funds are those derived from federal or other local state revenue sources. The use and limits of each special fund are specified in municipal ordinances and local and federal statutes. This category of funds also includes the following:

#### *DEBT SERVICE FUND*

This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued, bond anticipation notes and other related costs. This source is derived from the CAE and the IVU Municipal Redemption Fund. The CAE is funded by a tax levied by the Municipality on the value of the property and the IVU Municipal Redemption Fund receives the deposits made from the collection of two percent (0.2%) of the proceeds of five percent (.5%) of the IVU.

#### *CAPITAL IMPROVEMENT FUND*

This fund includes, but is not limited to, Borrowings and Joint Resolutions, which are to account for financial resources for the acquisition or construction of capital improvement facilities.

## TRANSACTIONS BETWEEN FUNDS

There are two basic types of interfund transactions:

### REFUNDS

These transactions constitute reimbursements from one fund for expenditures initially made by it but which are properly applicable to another.

# Types of Funds

**General Funds**

**Special Funds**

**Debt Service**

**Capital Improvements**

# POLICIES AND PROCEDURES

## ACTUAL TRANSFERS

These are legally authorized transfers between a fund that receives the income and a fund through which the resources are to be spent. There are two types of actual transfers:

### *RESIDUAL CAPITAL TRANSFERS (NON-ROUTINE CAPITAL TRANSFERS)*

These must be reported as additions to or deductions from the governmental funds' Beginning Fund Balance; for example, the contribution to a Proprietary Fund or Internal Service Fund of the General Fund and the subsequent return of some or all of the original money.

### *OPERATING TRANSFERS*

These are those in which one fund receives the income and another fund is the one through which the resources will be used. This type of transfer is like an expense for the fund transferring the money and an income for the fund receiving the money. Since they are not actual operating expenses, they are classified using the accounts "Transfers In" for the income and "Transfers Out" for the expense. They should be reported in the "Other Financing Sources" section of the Statement of Revenues and Expenditures and Changes in Fund Balance. Such transfers should be recognized in the accounting period in which the interfund receivable and interfund payable occur. Other Fund Receivables and Other Fund Payables are affected by interfund transactions.

## ACCOUNT CODES

Account codes are assigned through the Chart of Accounts designed by the Office of Management and Budget of the Government of Puerto Rico. Each account code consists of 24 digits. The first three digits identify the **Fund**. The next five digits identify the **Department** or municipal agency in charge of managing the monies of the referred account. The next two digits identify the **Program** or service unit within the department in charge of developing the activities and operations aimed at a given objective.

The next seven digits of the code identify the **Account Number**. This is used to classify and describe the concept of the action intended to execute. Within the Account Number, the first digit identifies the Account Type (Assets, Liabilities, Revenues, Expenses and Fund Balance); the second digit identifies the Account Group (e.g., expenses may be grouped into personnel, equipment, office supplies and other) and digits three through seven are to complete the Account Detail. The last seven digits identify the **Project** or allocation of funds for a particular use for one or more fiscal years. This is used for Special Funds and Capital Projects.

The composition of the code is related to the classification. Expense and revenue accounts are defined with numbers in all of the above segments; but asset, liability, and fund balance accounts use zeros in the department, program, and project segments.



# POLICIES AND PROCEDURES

## ACCUMULATION METHOD

The Accrual Basis Method is the most complete and recommended for both private enterprise and government. Contrary to the Cash Basis Method, which records transactions when cash is received and disbursed, the Accrual Method is based on recording your transactions and anticipating events. This method makes transactions more accurate, complete, and comparable thus improving the books and records. However, there is a variation of the Accrual Method called Modified Accrual Basis. This is the method that is used in our Municipality for the **Governmental Funds**.

The Modified Accrual method recognizes *revenues* when they are measurable and available to finance expenses of the fiscal period. This means that they are collectible within the current period or soon enough to be used for the payment of obligations in the current period.

Property taxes are recognized when collection is reasonably assured and available as a debt on or before the end of the fiscal year and collected no more than 60 days after the end of that period.

Patent receivables are composed of all patents filed regardless of the payment period. This simplifies the treatment of the transaction so that it is uniform in all cases. The next fiscal year's filings are considered as deferred revenues that will be adjusted in due course to convert them into Patent Revenues - Current Year.

*Expenses* are recognized in the period in which the obligation is incurred, regardless of the timing of the cash flow; except for the payment of principal and interest on long-term debt, judgments and indemnities and compensated absences, which are expensed when payment is due.

The purchase of capital assets is reported as an expenditure in the governmental funds. Proceeds from the issuance of long-term debt are reported as other financing sources.

Finally, revenues and expenses of Proprietary Funds, such as the Enterprise Fund, are recognized under the Accrual Method. Revenues are recognized when measurable and expenses are recognized in the period incurred if measurable.

## VALUATION OF FIXED ASSETS

Fixed assets are stated at cost. If the cost cannot be determined, it must be estimated. Donated fixed assets are recorded at their estimated market value at the time of receipt. The estimated value includes costs for: freight and transportation charges, preparation of the area, installation, payment of professional services, and claims attributable to the acquisition of the asset, among others.

## NO FUNDING OBLIGATION

Obligation accounting is an appropriate and useful tool for management. The integration of the budget combined with liability accounting helps to ensure that total actual expenditures plus related commitments do not exceed appropriations. There are, however, some accounts that do not need to be obligated. An example of this is payroll accounts. The reason for this is that the budget for paying regular employees is fixed for the entire fiscal year and specified in the annual budget. Payroll

# POLICIES AND PROCEDURES

amounts are established in advance and are subject to further administrative and personnel controls that help control overpayments. Liability accounting, therefore, overlays administrative and personnel functions, making this procedure optional.

## OBLIGATIONS AND RESERVE FOR OBLIGATIONS

There are two accounts whose mention is important, since they are the accounts that establish the control of the Obligations function. These accounts are: Obligations and Reserve for Obligations. Both accounts are of the Fund Balance type.

At the end of the year the obligations are closed against the Fund Balance as if the money had been spent. This prevents the use of these funds to pay for next year's expenditures. The Reserve for Current Year Obligations accumulates in the Reserve for Prior Year Obligations, while the Reserve for the current year starts at zero.

## FISCAL YEAR-END CLOSING

The fiscal year-end closing process consists of the following:

- Printing of Financial Statements
- Transfer of the closing balances of the Statement of Financial Position accounts to the new fiscal year
- Closing of Revenue and Expense account balances
- Closing of the Current Year Obligations and Reserve for Obligations Accounts
- Transfer of outstanding balances of the Obligations to the new fiscal year

If there are purchase orders in the system older than one fiscal year, they must be paid through a disbursement voucher, if applicable, or verified through a purchase order review. If purchase orders older than two fiscal years are found, they cannot be paid; only the review is a valid alternative because the law establishes it.

## FUND BALANCES

In February 2009, the Government Accounting Standards Board (GASB) issued Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. The intent of GASB54 is to provide greater clarity in understanding the extent of restrictions on the use of fund balances presented in the Financial Statements.

By Ordinance Number 34 Series 2013-14 our Municipality adopted the Policies on Fund Balances, Committed Funds Policy, Appropriated Funds Policy, Unappropriated Funds Policy and the Policy on Allocation of Fund Balance Usage Priorities.

Our Unassigned Funds Policy establishes as a goal to achieve and maintain an unassigned Fund Balance equal to 15% of budgeted expenditures. A Fund Balance greater than 20% is considered a

# POLICIES AND PROCEDURES

reserve to accumulate funds for the acquisition of machinery, equipment, capital projects, and/or to reduce tax rates. This policy also allows us to have a reserve to meet emergency situations in our City.

## REVENUES POLICIES

The revenues of the Municipality are governed by the provisions of the Municipal Code of Puerto Rico, by the rules and regulations promulgated by the Office of Management and Budget of the Government of Puerto Rico, by the provisions of any special laws applicable to municipalities and by the agreements authorized by law that provide funds to the Municipality. The following sources of available revenues are detailed in the Municipal Code:

- Rents and proceeds from municipal goods and services.
- The proceeds of the basic contribution on personal and real estate property.
- The additional levy on all property subject to taxation for the payment of principal and interest on borrowings.
- Patent collections, including interest and surcharges, as imposed and collected by the Municipal Code of Puerto Rico, Book VII, Chapter III.
- Fines and costs imposed by courts of law for violations of municipal ordinances.
- Interest on deposit funds and any other interest earned on other investments.
- Interest on investments in securities of the United States Government, the Government of Puerto Rico, the municipalities of Puerto Rico and quasi-public entities of the Federal Government and any other interest on investments.
- Duties, excise taxes, taxes, charges and tariffs established by ordinances on matters that have not been subject to taxation by the State.
- Contributions and compensations authorized by law.
- Special appropriations authorized by the Legislative Assembly of Puerto Rico.
- Contributions from federal programs.
- Cash donations.
- Special rates imposed on the property subject to contribution.
- Special additional contributions on real estate property.
- Income from corporate funds.
- Funds from legislative appropriations for the Citizen Participation Program for Municipal Development.

The Municipality's revenues consist of two general groups: the General Fund and Special Funds (Federal Funds and Capital Improvement Funds are part of this group).



# POLICIES AND PROCEDURES

## GENERAL FUND

The resources of the General Fund constitute the main source of income available to the Municipality to cover its operating expenses. These are the resources that are recommended annually by the Chief Executive Officer to develop government programs through each municipal administrative unit. In preparing the General Fund revenue estimates, the Finance Department analyzes the behavior of the accounts in recent years and takes into consideration any laws or ordinances that may affect this relationship. In addition, it evaluates Puerto Rico's economic situation and obtains notifications from agencies, departments, and public corporations of the Central Government. These resources are comprised of Local Revenues and Intergovernmental Revenues.

## LOCAL REVENUES

These are those resources generated from activities promoted by the Municipality. These represent the largest amount of revenue to the General Fund. This group is composed of the following items:

### LOCAL TAXES

#### *PROPERTY TAXES*

This is the annual tax on the assessed value of all real estate and personal property in the Municipality. These properties are classified as exempt or non-exempt properties. These two taxes are part of the Municipality's tax base.

Chapter II - Municipal Property Tax, of Book VII - Municipal Treasury, of Act No. 107 of August 14, 2020, as amended, authorizes municipalities to impose, by means of a municipal ordinance approved for such purpose in fiscal year 1992-1993 and for each subsequent fiscal year, a **basic tax**. This is up to four percent (4%) on the assessed value of all personal property and up to six percent (6%) annually on the assessed value of all real estate property, which, located within its territorial limits, is not exempt or exonerated from taxation, which shall be in addition to any other tax imposed by virtue of other laws in effect.

Revenues from the Basic Contribution correspond entirely to the general fund; revenues generated under the Special Additional Contribution (CAE) do not. The latter are retained by the CRIM for the payment of principal and interest on the public debt. However, the Municipal Code of Puerto Rico, as amended, in Book VII - Municipal Treasury, Chapter V - Municipal Financing, allows the municipality, once it complies with the payment of the corresponding principal and interest, to use the excess CAE for the payment of any other statutory debt or debt with the CRIM and in case the municipality has provided for the payment of such debts, for any other municipal purpose. In our Municipality, such excess is paid into the general fund.

On June 8, 2017, Ordinance No. 29 of Fiscal Year 2016-2017 was approved by the Municipal Legislature and signed by the Mayor on June 13 of the same year. It establishes new tax rates on non-exempt and exempt real estate and personal property located within the territorial limits of the Municipality. This ordinance repeals Ordinance No. 08B-28, Series 2008-09. Therefore, as of January 1, 2018 and in each subsequent year, the new tax rate for personal property is 8.33%. In turn, as of July 1, 2017 and each subsequent year, the new tax rate for real estate property is 10.33%.

# POLICIES AND PROCEDURES

The Property Tax Revenue Estimate reflects a reduction in the resources received by the municipalities from the General Fund. As recommended in the Fiscal Plan of the Central Government and approved by the Fiscal Oversight Board, created by the U.S. Congress through the Puerto Rico Oversight, Management and Economic Stability Act (PROMESA), the total reduction amounts to \$350 million dollars. The items affected by this reduction are: the Exoneration Fund, which includes the Exempt Contribution, the Special Additional Contribution (CAE) Exempt and Twenty Cents; and the amount of 2.5% of Net Internal Revenue.

Table 1

PROPERTY TAX COMPUTATION		
CONCEPT	MOVABLE PROPERTY	REAL ESTATE
Basic Tax	4%	6%
Special Additional Tax for the amortization and redemption of general obligations of the State	1.03%	1.03%
Special Additional Tax for the amortization and redemption of general obligations of the Municipality	4%	4%
Subtotal	8.53%	10.53%
Minus: Discounts	.20%	.20%
<b>Effective Tax Rate</b>	<b>8.33%</b>	<b>10.33%</b>

## PATENTS

Act No. 107 of August 14, 2020, as amended, in Book VII - Municipal Treasury, Chapter III - Patents. 107 of August 14, 2020, as amended, in Book VII - Municipal Finance, Chapter III - Patents, authorizes municipal legislatures to levy and collect from any individual, trust, estate, succession, partnership, corporation, association, any form of service organization, financial sales, industry, or business, as well as any assignee, trustee, fiduciary, or representative, whether appointed by a court or any other means for profit to render any service, to sell any property, to any business, as well as any assignee, trustee or representative, whether appointed by a court or by any other means for profit to the rendering of any service, to the sale of any property, to any business within the territorial limits of the Municipality, an annual contribution for municipal patents.

Municipal patents are determined by the volume of business sales generated by them, by the rendering or sale of any service or good, and by the type of business conducted. The Law classifies municipal patents into financial and non-financial businesses. In the Municipality, the prevailing rate for any person engaged in any financial business included under Section 7.202(a) of the Puerto Rico Municipal Code is one point five percent (1.5%) of its business volume, including savings and loan associations. The prevailing rate for any person engaged in any non-financial business included in Article 7.202(b) of the Puerto Rico Municipal Code is point five percent (.5%) of its business volume.



# POLICIES AND PROCEDURES

## SALES AND USE TAX (IVU)

Act No. 117 of July 4, 2006, known as the Tax Fairness Act, incorporated a series of amendments to Act No. 120 of October 31, 1994, the Puerto Rico Internal Revenue Code. One of the objectives of said Act was to establish a Sales and Use Tax (IVU) of 5.5% at the state level. Said Act authorized the municipalities to establish a SUT of 1.5% at the municipal level under the same regulations, criteria and tax base.

On July 12, 2006, the Municipality approved Ordinance No. 6A-6, Series 2006-2007, establishing the 1.5% Municipal Sales and Use Tax effective September 1, 2006.

Subsequently, the Puerto Rico Internal Revenue Code was again amended by Act No. 80 of July 29, 2007, specifically to make the 1.5% SUT mandatory for all municipalities in Puerto Rico. By Ordinance No. 07B-4, Series 2007-2008, the Municipality ratified the amendments set forth in said Act. Table 02 illustrates the distribution of SUT under the legal framework in effect as of June 30, 2014.

Act Number 107 of August 14, 2020, as amended, establishes in Book VII - Municipal Treasury, Chapters VI and VII, the functions of the Municipal Administration Fund (FAM) and the Municipal Financing Corporation (COFIM), respectively. The purpose of COFIM is to issue bonds and use other financing mechanisms to pay or refinance, directly or indirectly, all or part of the obligations of the municipalities of the Government, which are payable with the Sales and Use Tax. COFIM is attached to AAFAF, which assumes COFIM's operating expenses.

As of June 30, 2014, all municipalities have the option to withdraw all of their available balances accumulated in the municipal funds created under Sections 4050.7 and 4050.8 of Act 1 of January 31, 2011, as amended, corresponding to the Municipal Development Fund and the Municipal Redemption Fund, respectively.

Effective July 1, 2014 the proceeds of the one percent (1%) Municipal Tax do not enter, nor are they considered in the General Fund of the municipalities. These funds are deposited in a special account belonging to COFIM.

The municipalities that do not avail themselves of the exception provided in Section 7.003 of Act 107 of August 14, 2020, *supra*, in order not to negatively affect cash flow, may request advances from AAFAF during the first ten (10) days of each month, in one of two ways: (1) advance to the municipalities an amount equal to the difference between: the collection of one percent (1%) of the Municipal SUT collected by the municipality in the same month of the immediately preceding year and the funds paid into the General Fund of said municipality during the calendar month preceding the advance in question from the SUT; (2) semi-annual advances in the months of July and January of fiscal year 2014-2015 and subsequent fiscal years. The municipality receives an amount equal to one

Table 2

SALES AND USE TAX (IVU) DISTRIBUTION		
FUND	DESCRIPTION	%
General Fund	Portion collected and administrated by the Municipality to cover operational expenses.	1.0%
Municipal Redemption Fund	Separate portion for payment of principal and interest on IVU loans.	0.2%
Municipal Development Fund	Portion that is deposited in a common fund and distributed among all municipalities, according to a formula established in the Law; similar to an equalization fund.	0.2%
Municipal Improvement Fund	Portion that is deposited in a common fund and distributed among all municipalities through a resolution approved by the Legislative Assembly.	0.1%
<b>Total</b>		<b>1.5%</b>



# POLICIES AND PROCEDURES

percent (1%) of the Municipal SUT collected by said municipality for the same periods of the preceding year. If the amount advanced by AAFAF exceeds the maximum amount it is entitled to; with prior notification, such excess will be deducted on a pro rata basis, in the advances for the next fiscal year to the municipalities.

The primary purpose of these significant changes to the SUT Act is to address Puerto Rico's fiscal insufficiency and credit crisis by strengthening the financial capacity of the Puerto Rico Surchargeable Interest Rate Fund Corporation (COFINA). This allows restoring the credibility of the Government of Puerto Rico before the investment market, in addition to protecting the financial stability of the municipalities.

## LICENSES AND PERMITS

This concept groups the income received for the processing of applications for authorizations and permits, filing fees and construction fees, in accordance with the powers transferred to the Municipality by means of an agreement. This includes, but is not limited to: Building Permits, Use Permits, Segregation of Lots, Certifications and Copies of Plans. In the category of licenses and permits, the line item with the highest revenue is the Construction Tax.

Section 2.109(a) of Act No. 107 of August 14, 2020, *supra*, authorizes municipalities to impose and collect construction taxes. This tax is directed to any construction work within the territorial limits of a municipality, carried out by a private individual or legal entity, for or on behalf of, or by contract or subcontract subscribed with an agency of the Central or Municipal Government or the Federal Government, including that work that does not require the request or issuance of a permit by the Regulations and Permits Administration or the Permits Office of the Municipality of Caguas.

On February 18, 2011, the Municipality approved Ordinance No. 11A-54, Series 2010-2011, establishing a procedure for the administration, imposition and collection of construction taxes and revising the applicable tax rates, charges and exceptions. Pursuant to said Ordinance,

Table 3

WORKS EXEMPT FROM CONSTRUCTION TAXES PAYMENTS	
Works related to agricultural production.	
Additions, demolitions and repairs to single-family homes with a cost equal to or less than \$15,000.	
Private investment works in the Traditional Urban Center.	
Projects in parks, prayer centers or studies of philosophical or humanist nature .	
Works of the Federal, State and Municipal Government carried out by the administration.	
Project for the construction or rehabilitation of social housing and works of non-profit associations, as long as they are intended for certain purposes defined in the Ordinance.	
WORKS SUBJECT TO THE PAYMENT OF CONSTRUCTION TAXES	
WORK	TAX RESPONSIBILITY
General Rule (work that does not apply to the following sections).	6%
New construction housing with a cost equal to or less than \$90,000.	3%
New construction home with a cost greater than \$90,000.	3% plus 6% on the excess of \$90,000
Repairs, additions and demolitions over \$15,000 to single-family homes.	3%

# POLICIES AND PROCEDURES

before commencing the development or construction of a project, the developer, contractor or owner of the work shall pay the full amount of the tax in accordance with the following provisions:

## *SERVICE REVENUES*

They are generated by various activities and services offered by the Municipality, such as the rental fees charged for the use of municipal facilities. The largest revenue item under this concept is the Cost Recovery Program. Through this program we seek to reimburse the general fund for the costs associated with utilities and other general services that, in some way, directly or indirectly, may be adjudicated or related to some of the federal programs administrated by our Municipality. To this end, a Cost Distribution Plan is prepared annually, which requires the approval of the Department of Housing and Urban Development (HUD), the federal agency with the largest monetary participation in our Municipality.

## *BANK INTEREST*

This consists of revenue generated by the Municipality as a result of yields on deposit accounts. This source of revenue also includes interest on investments, certificates of deposit and interest generated by the CAE account.

## *FINES*

Most of this revenue is generated by administrative fines, particularly those related to violations of traffic laws and ordinances, the Public Order Code and parking meters.

## **INTERGOVERNMENTAL REVENUES**

These are resources from the Central Government for operational expenses. The main item under this type of revenue is the **Contribution in Lieu of Taxes** from the Puerto Rico Electric Power Authority (PREPA). Act No. 83 of May 2, 1941, as amended, better known as the Puerto Rico Electric Power Authority Act, provides that PREPA shall set aside from its net income and pay annually to the municipalities an amount equal to eleven percent (11%) of its gross income from the sale of electric power as a contribution in lieu of taxes.

## **SPECIAL FUNDS**

Special Fund resources are derived from revenue sources created through local, state or federal legislation that provides for the specific use for these and applicable regulations. In preparing the Municipality's Special Funds revenue estimates, the behavior of the accounts in recent years, approval of laws, ordinances and new or additional federal appropriations are analyzed, and the CRIM notification is obtained with respect to the CAE.

Many of these funds are from proposals prepared by the External Resources Unit in coordination with the different operational offices and departments. The use of these funds is subject to the approved proposal and the regulations established by the controlling federal or state agency.

These revenues are divided into the following sources: contributions from the federal and central governments, local revenues and loans, among other funds. The following is a brief description of the most important items of these revenues:

# POLICIES AND PROCEDURES

## CONTRIBUTIONS FROM THE FEDERAL GOVERNMENT

Revenues received under this category are grants from the U.S. Government to develop health, social welfare, education, employment, economic development, security, and other programs. The main federal programs are: Federal Emergency Management Agency (FEMA); Community Development Block Grant (CDBG) and Subsidized Housing (better known as Section 8) of the Federal Department of Housing and Urban Development; Head Start of the Federal Department of Health and Human Services; and Federal Transit Administration (FTA), among others.

## OTHER CONTRIBUTIONS

Revenues classified as Other Contributions typically come from other public agencies, the Legislative Assembly and other private entities such as foundations. These contributions are for specific expenses defined by the entity that grants them.

With the purpose of encouraging contributions from private entities, on December 20, 2012, Municipal Ordinance No. 12B-26, Series 2012-2013 was approved, which grants tax credits against the payment of the municipal patent, filed and paid in the Municipality of Caguas, of up to eighty percent (80%) of the total tax liability, after applying the discounts, penalties and other credits allowed by law. This credit corresponds to any contribution or donation, to the Municipality or affiliated corporations, under and in compliance with Sections 1033.10 and 1033.15 of the Internal Revenue Code, as amended by Act 1 of January 31, 2011 and Regulations 8104 and 8105 of November 9, 2011, promulgated by the Department of the Treasury. This credit is for taxpayers who file the Business Volume Declaration on or before the five (5) business days following April 15, after the end of each taxable year, and make the payment of the contribution or donation to the Municipality or to the corporations, on or before July 15 of each year. For the 2013 and 2014 taxable years, the maximum number of credits against the municipal patent is one million eight hundred eighty thousand dollars (\$1,880,000) for each year.

## LOCAL REVENUES

These are revenues generated from leasing, sales and services of some municipal facilities, such as start-up centers, museums, cemeteries, theaters, among others. These funds are used specifically for the maintenance of the facilities and to support the sustainability of such services. In the category of local revenues, the most projected item is the revenues derived from permit applications for the installation, location, and display of signs and advertisements.

Act No. 107 of August 14, 2020, *supra*, and Act No. 161 of December 9, 2009, as amended, known as the Permitting Process Reform Act, to transfer new powers to autonomous municipalities with Hierarchies I to V. Among them are the permits for the installation, location and exhibition of signs and advertisements, except those related to communication routes that are made with federal funds and those reserved in the agreement. As a result of this amendment, the provisions of the Transfer of Powers Agreement regarding the evaluation and oversight of all matters related to the issuance of use permits and complaints regarding signs and advertisements within the demarcation of the City of Caguas are once again in effect. Administrative Order OGPe-2010-3, issued by the State Permits Management Office on July 5, 2011, establishes the fees to be charged for permit services, including those related to the installation, location and display of signs and advertisements.



# POLICIES AND PROCEDURES

Digital sign installation costs \$400 per digital display. Other types of signs cost \$0.40 per square foot per face, in addition to a minimum charge of \$30. On the other hand, Digital Signs cost \$800 per image. Other types of ads cost \$1.00 per square foot per side, with a minimum charge of \$60.

## LOANS

Loans are revenues from the issuance of bonds and notes in anticipation of bonds through the GDB Debt Recovery Authority or any commercial bank for the financing of public works projects and equipment purchases.

## EXPENDITURE POLICIES

### PAYROLL ITEMS

#### *EXCESS SICK LEAVE SETTLEMENT*

Section 2.058 (b) of Act No. 107 of August 14, 2020, *supra*, provides that all career, trusted and temporary employees are entitled to sick leave at the rate of one and a half (1 1/2) days for each month of service. Part-time employees accrue sick leave in proportion to the number of hours in which they render services. Sick leave may accrue up to a maximum of ninety (90) working days at the end of any calendar year. Any employee is entitled to payment of the excess of ninety (90) days accrued sick leave no later than March 31 of the following year.

#### *VACATION LEAVE SETTLEMENT*

Act No. 107 of August 14, 2020, *supra*, Section 2.058 (a) establishes that career, trusted and temporary employees are entitled to accrue vacation leave at the rate of two and a half (2 1/2) days for each month of service. Part-time employees accrue such leave in proportion to the number of hours in which they regularly render services. Each municipal agency must prepare and administrate a vacation schedule as compatible as possible with the demands of the service to prevent employees from accruing leave in excess of the maximum allowable per calendar year.

Said Law empowers municipal agencies to pay the employee vacation accrued in the calendar year in excess of the maximum limit of 60 days authorized by law, by way of exception, when due to extraordinary circumstances of the service beyond their control, the employee has not enjoyed the same during the six (6) months following the calendar year reflecting the excess.

#### *CHRISTMAS BONUS*

Act No. 34 of June 12, 1969, as amended, known as the Public Employees Christmas Bonus Act., provides that every official or employee of the Government of Puerto Rico and of the Legislative Assembly, including those of public and municipal corporations, who holds or has held a regular, transitory or irregular position, post or employment, is entitled to receive a Christmas Bonus every year in which he/she has rendered services to the Government for at least six (6) months in the case of a regular official or employee of the Government of Puerto Rico and of the Legislative Assembly, including those of public and municipal corporations, and nine hundred and sixty (960) hours in the case of an

# POLICIES AND PROCEDURES

irregular employee, within the twelve (12) month period from December 1 of the preceding year to November 30 of the year in which it is granted. It also provides that the municipalities must authorize, through a Municipal Ordinance, the granting of the Christmas Bonus to their officers or employees and notify by certified copy thereof to the Secretary of the Treasury on or before August 1 of the year in which the bonus is to be paid.

## *NEW DEFINED CONTRIBUTION PLAN*

On August 23, 2017, Act No. 106, entitled Act to Guarantee Payment to Our Pensioners and Establish a New Defined Contribution Plan for Public Servants, was approved and became effective. This Act reforms the Retirement Systems of the Government Employees and Judiciary Retirement Systems Administration. As part of this reform, Article 3.4 of Act No. 106 establishes that the participants of the Retirement System shall make a mandatory minimum contribution of 8.5% of their monthly compensation to the New Defined Contribution Plan. Article 3.4 reads as follows: "As of the effective date of this Act, every participant in the Retirement Systems shall have to mandatorily contribute to his or her Defined Contribution Account a minimum of eight point five percent (8.5%) of his or her monthly compensation, up to the ceiling established by the Internal Revenue Code. In addition, he/she may voluntarily contribute additional amounts, as allowed by the Internal Revenue Code. Upon the effectiveness of this Act, the Participants of the New Defined Contribution Plan shall have the right to adjust their current contribution to the Retirement Systems to the minimum authorized by this Article. The participants of the New Defined Contribution Plan may vary the percentage they wish to contribute to said Plan from time to time, but it may never be less than the minimum percentage required by this Act".

This Act creates the Retirement Board; authorized with all the powers, duties and faculties related to the Retirement Systems of the Government of Puerto Rico. First, for these purposes, through the "PayGo" charge, the disbursements for all current pensions of the Retirement Systems shall continue, as well as the transfers that the Retirement Systems shall continue to make from their available funds, as well as from the proceeds of the liquidation of their assets. Second, the Legislature eliminates the employer contributions that the Government is obliged to make in favor of the Retirement Systems at this time. Third, the Legislature deems it necessary and reasonable to establish prospectively a New Defined Contribution Plan, which shall be nourished with the contributions made by public servants. Thus, they safeguard the contributions made by public servants for their retirement. In this way, they can enjoy a dignified retirement, without this limiting the capacity of the Central Government to provide essential services to the citizen or requiring the implementation of measures that affect the most vulnerable. The foundations for that new defined contribution system began to be established with the approval in the Legislature of House Joint Resolutions 186, 187 and 188 in 2017.

The benefit related to these contributions will be provided to each participant after separation from service. This will depend on the totality of the contributions and the profitability of these contributions. At the time of the participant's retirement, the accrued pension is the annuity, benefit or defined benefit in accordance with the contributions and rules applicable to their respective Retirement Systems, computed since the effective date of this Law.

Article 2.2 "Registry of Accrued Pensions" establishes the creation and maintenance of a registry of each participant, beneficiary and pensioner of the retirement systems that will reflect in detail the amounts that correspond to each one as accrued pension according to their respective retirement systems until the date on which this law enters into effect. It will detail, without this being understood

# POLICIES AND PROCEDURES

as a limitation, the accrued benefit to which the participant is entitled, the employment history and the contributions made, according to each applicable retirement law to which the participant, beneficiary or pensioner contributed. According to the registry, the payments corresponding to the accumulated pensions to which he/she is entitled will be issued in accordance with the payment terms applicable up to the time this law entered into effect and according to the retirement systems to which each participant, beneficiary or pensioner belongs. However, the registration of the accrued pension for judges who contribute under the Retirement System for the Judiciary and teachers, members of the Retirement System for Teachers, who are contributing under the provisions of Act 91-2004, shall be made for informational purposes, since they shall continue to contribute under their respective systems as provided in Act 91-2004 before the approval of this Act. The individual contributions of teachers, members of the Teachers' Retirement System and Judges shall be maintained as they existed prior to the approval of this Act and shall be deposited in the Account for the payment of accrued pensions, as established by the Retirement Board.





# POLICIES AND PROCEDURES

## CONTRIBUTIONS TO CENTRAL GOVERNMENT

### HEALTH REFORM

Act No. 72 of September 7, 1993, known as the Puerto Rico Health Insurance Administration Act, provided that the budget allocation of the municipal governments for direct health services, in areas covered by health insurance, is based on the percentages indicated below, applied to the Ordinary Funds Budget of the municipalities of the preceding year, as of July 1, 1997.

This contribution helps defray part of the cost of the health plan premiums provided by the central government to the country's medically indigent population.

Table 4  
Percentage of Budget for Health Services

MIN.	-	MAX.	%
\$0		\$10,000,000	5%
10,000,001	-	29,000,000	6%
29,000,001	-	39,000,000	7%
39,000,001	-	49,000,000	8%
49,000,001	-	59,000,000	9%
59,000,001	-	79,000,000	10%
79,000,001	-	89,000,000	12%
89,000,001	-	100,000,000	15%
100,000,001	-	and over	17%

Subsequently, Act No. 27 of January 23, 2006 amended Act No. 72 of September 7, 1993, for the purpose of establishing a maximum amount for the economic contribution of the municipalities to the Health Services Administration (ASES). In order to relieve the municipalities of a disproportionate economic burden, by means of this Act, a ceiling was set on the economic contribution of the municipalities to the Health Reform, taking as maximum amount the contribution of the municipalities for Fiscal Year 2004-2005 or the current budget, whichever is less.

The amount included in this Budget to contribute to the ASES is based on the provisions of the Fiscal Oversight Board and the ASES Act.

### CONTRIBUTION IN LIEU OF TAXES

Act No. 83 of May 2, 1941, as amended, *supra*, Section 22 provides that the Puerto Rico Electric Power Authority shall set aside from its net revenue and pay annually to the municipalities an amount equal to (i) the actual energy consumption of each municipality (energy consumption), or (ii) the average amount paid by the Authority as contribution in lieu of taxes to the municipalities (contribution) in the preceding five fiscal years, or (iii) 20% of the adjusted net revenue (net revenue as defined in the 1974 Trust Agreement, less the cost of government subsidies), whichever of the three amounts is greater. In our Municipality, energy consumption constitutes the greater alternative, according to the aforementioned provisions of law.

The original purpose of the compensation for the exemption from payment of municipal taxes was to ensure that municipalities would receive sufficient revenues to pay for public lighting and guarantee a surplus to pay off their accumulated debts with the Puerto Rico Electric Power Authority. The intention of the aforementioned provision was that the billing for consumption would be for lighting and public facilities of the municipalities. In addition, the Authority will deduct from its net revenue the costs of subsidies or grants and will distribute 20% of the resulting amount among the municipalities as a contribution in lieu of taxes.

# POLICIES AND PROCEDURES

Act No. 233 of December 11, 2011 amended Act No. 83 to restrict the scope of the formula to determine the contribution to the municipalities. Said amendment establishes that for purposes of the calculation, the billing for electric energy consumption of public facilities in which restaurants, bars, stores, parking lots for which admission fees are charged and require night lighting, concessionaires or other for-profit establishments are located within coliseums, recreational parks, fine arts centers or municipal stadiums, for which the municipality receives remuneration, either from rentals or from the entrance fee charged to the general public, shall not be considered.

Section 22 of Act 83 was amended by Act 57 of May 22, 2014. This law establishes the distribution of PREPA's Gross Revenue for the purchase of fuel and energy. The amendment to this section establishes, among other things, that the Maximum Ceiling of the CELI Contribution is based on the average energy consumption of the three years of highest consumption. As of the change to the formula in 2004 to the present, it establishes a 5% annual reduction in consumption for the following three years until reaching 15%, that excess consumption will be billed, as well as an Additional Contribution for savings greater than 5% per year. It also contains specific provisions regarding non-compliance with the 5% annual savings, the power of the Municipality to decide whether or not to include public lighting consumption in the billing calculation. On the other hand, the electric energy consumption of public facilities that house for-profit corporations or businesses are not considered within the calculation, since they will pay for the energy service. In summary, the Contribution in Lieu of Taxes (CELI) comprises 11% of PREPA's Gross Revenues from the purchase of fuel and energy. These will be distributed as follows: 2% to the Stabilization Fund, 9% for Subsidies and Subsidy Costs and 89% for Contribution in Lieu of Taxes (CELI).

On February 16, 2016, Act No. 4 was approved, which again amends Section 22 of Act No. 83, *supra*. Said Act clarifies that the obligation of the Municipality is to reduce consumption to five percent (5%) the first year, ten percent (10%) the second year and fifteen percent (15%) the third year. In addition, it indicates that the established cap will not include the consumption of public lighting. The first review of the municipalities' energy consumption cap or CELI contribution will be carried out by the *State Energy Public Policy Office* (OEPPE) and will take effect in Fiscal Year 2018-2019, in accordance with the rules established in the Regulation to be adopted by the OEEPE for such purposes. The OEEPE recommends the mechanism to be used to establish temporary caps in case the energy consumption review of one or several municipalities is not implemented. The new consumption caps will be disclosed to the municipalities; if the OEEPE does not comply with the revision of the energy consumption caps of the municipalities or CELI's contribution for Fiscal Year 2018-2019, a temporary cap will be adopted until the new consumption or cap established by the OEEPE under the Regulation enters into force.

## **CONTRIBUTION TO THE MUNICIPAL REVENUE COLLECTION CENTER (CRIM)**

Section 7.003(a) of Act No. 107 of August 14, 2020, empowers the CRIM to take all necessary and pertinent actions leading to a better administration of said sections, including updating and maintaining the real property cadastre of each municipality, improving and making more efficient the systems for the charging and collection of said taxes.

# POLICIES AND PROCEDURES

In addition, Article 7.003(f) provides that the CRIM may develop programs with any municipality, for them to directly perform work related to the assessment of real estate property located within their territorial limits. The CRIM has the absolute responsibility to appraise the properties and make the corrections to impose the property tax. Likewise, in the aforementioned article, subsection (g), the CRIM may enter into agreements with the municipalities so that they may carry out the collection of the property tax. The agreements include a clause in which it clearly states that the municipality's authority is limited to carrying out procedures in accordance with the Law and applicable regulations. This is to ensure that the taxpayer pays any amount owed for said tax at a place determined by the CRIM by regulation or through any public agency, financial institution or savings and loan cooperative contracted as a collector.

It also establishes that the CRIM may retain up to five (5%) percent of the total debts collected as a result of the implementation of the agreements entered into with the municipalities. Said funds are used for operational expenses related to the services provided to the municipalities.

## **EXTRAORDINARY FUND LAW 53-2021**

Act No. 53 of October 26, 2021, Chapter 4, Section 401. "Extraordinary Fund" establishes the creation of the "Extraordinary Fund to attend to the collection and disposal of residues, waste and to implement Recycling Programs in the Municipalities" hereinafter "Extraordinary Fund". Said fund shall be within the Municipalities' Equalization Fund, but in an account separate from other revenues of said fund and shall be used for the specific purposes set forth in this Act.

This Act provides that, to the extent that the Debt Adjustment Plan includes reductions in the amount of guaranteed debt, a portion of these savings shall be made available to the municipalities. This Extraordinary Fund shall be nourished by an annual allocation from the General Fund, which shall be equivalent in each fiscal year to 42% of the amount collected during the preceding fiscal year, corresponding to 1.03% of the tax rate. This allocation may only be included in the Budget of a fiscal year if the amount of Medicaid funds received during the previous fiscal year exceeds the amount projected for the previous fiscal year in the Fiscal Plan of the Government of Puerto Rico, certified by the Financial Oversight and Management Board for Puerto Rico in April 2021.

Law 53-2021 establishes that such funds shall be exclusively for the following purposes:

- a) garbage collection and disposal;
- b) collection and disposal of solid waste;
- c) debris collection and disposal;
- d) implementation, collection and disposal of recycling

In order to achieve a fair distribution of resources, the following criteria will be used to determine the amounts to which the municipalities may have access:



# POLICIES AND PROCEDURES

- a) The total number of beneficiaries of the Nutrition Assistance Program, per capita, as certified by the Department of the Family, as determined in the immediately preceding fiscal year or in the nearest fiscal year for which information is available.
- b) The functional budget per capita of each municipality for the immediately preceding fiscal year or the closest fiscal year for which information is available.
- c) The assessed value of the taxable property per capita located within the territorial limits of each municipality, corresponding to the immediately preceding fiscal year or to the nearest fiscal year for which information is available.
- d) The municipality's population per square mile, according to the last decennial census.

The methodology for the distribution shall be determined by the parameters set forth in this Article, but those existing parameters for the distribution of the Resources of the Municipalities Equalization Fund may be incorporated, as long as they are not contrary to the purposes and objectives described in the law, by the Governing Board of the CRIM. The application of such methodology shall benefit those municipalities that receive the least income from property taxes or other sources, as well as the municipalities with the highest number of dependents of the Nutritional Assistance Program and the highest population density.

## CRIM DEBT

Section 7.018 of Act No. 107 of August 14, 2020, *supra*, provides that the CRIM shall deliver to each municipality a final liquidation of the funds distributed. If the funds transferred to the municipalities turn out to be less than the revenue they would have received, the Executive Director of CRIM shall advance the difference from any funds available in the General Fund. In the event that the funds transferred are greater, the surplus shall be distributed equally among all the municipalities as a percentage, using the percentage that represents the aforementioned surplus of the total revenues previously equalized.

In addition, the aforementioned Article indicates that no later than July 1, the Executive Director of the CRIM reviews its records to determine the debt of each municipality with the General Fund for funds advanced in excess of the property tax actually collected. Once the amount of such debt is established, the Executive Director of the CRIM notifies each municipality, as appropriate. Also, Article 7.018 establishes that no later than December 31 of each year, the CRIM make a final liquidation of the funds distributed to the municipalities. If there is any surplus, the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF) shall remit to each municipality the amount that corresponds to it. In the event of having remitted amounts in excess of those corresponding to each municipality according to such final liquidation, the CRIM shall report such fact to the AAFAF so that it may withhold from the remittances of the following fiscal year those amounts necessary to recover the amounts remitted in excess.

# POLICIES AND PROCEDURES

## MUNICIPAL INSURANCE

Act No. 107 of August 14, 2020, *supra*, in its Section 1.010(f), empowers municipal governments, by themselves or in consortium with other municipalities, to negotiate and contract directly with any entity(ies) duly authorized to do business in Puerto Rico and certified by the Insurance Commissioner(s), the insurance policies and bonds they must acquire to carry out their operations and activities, including health insurance for their employees, and without the intervention of the Public Insurance Unit of the Department of the Treasury. Aligned with the benefits of this measure, effective March 1, 2010 the Municipality of Caguas became the first municipality to establish a group health plan for its employees, contracting directly with a health insurance provider. During fiscal year 2013-14, public liability, auto and property insurance, among others, were contracted directly, after a detailed evaluation of risks, experience, and costs.

## OTHER CONCEPTS

### SOLID WASTE COLLECTION AND DISPOSAL

Section 3.058 of Act No. 107 of August 14, 2020, *supra*, provides that solid waste management is part of the essential services provided by the municipalities to the community. The Municipality may establish, maintain, and operate by itself, or by contracting with any "bona fide" natural or legal person, the services and programs of solid waste management and public sanitation in general. Likewise, the Municipality may contract or in any form enter into agreements with public agencies and private persons for the establishment of solid waste management facilities and for the rendering of services related thereto. These contracts or agreements may provide for the payment of compensation or other charges based on the actual or projected tonnage of solid waste delivered.

### CONTRIBUTIONS TO AFFILIATED CORPORATIONS

Act No. 107 of August 14, 2020, *supra*, in its Section 5.016 Non-Profit Corporations, provides that municipalities may form part of, participate in, sponsor, and back non-profit corporations organized under Act No. 44 of August 10, 1995, as amended, organized for the purpose of promoting the economic, cultural, or social improvement of a municipality or the region of which it is a part, provided that: (1) the corporation is organized with the effort, participation, and commitment, in addition to the municipality or municipalities, of entities or organizations of higher education sectors, private commercial and industrial enterprises and/or associations that group industries and businesses, (2) the corporation obtains tax exemption from the Department of the Treasury, and (3) the



# POLICIES AND PROCEDURES

entities participating in the corporation execute a contribution agreement that identifies and specifies the nature and amount of the contributions and the obligations of the participants.

From November 2003 to the present, our Municipality has participated in the creation of seven (7) corporations of this type: Bellas Artes de Caguas, Inc. (COBAC), Iniciativa Tecnológica Centro Oriental (INTECO), Salud Aseguradora por Nuestra Organización Solidaria (SANOS), Corporación para la Conservación Etnoecológica Criolla, Inc. (CCECI), Banco de Desarrollo Centro Oriental (BADECO), Corporación Centro Criollo de Ciencias y Tecnología (C3TEC) and Corporación Juvenil para el Desarrollo de Comunidades Sostenibles (CJDACS).

In turn, the Municipality has formalized agreements or covenants that define the constitution of such corporations and the functions and/or contributions to be made by each of the organizations that comprise them. This Budget includes the necessary allocations to comply with such commitments.

## DONATIONS

Article 2.033 of the Puerto Rico Municipal Code provides that municipalities may cede or donate funds or property owned by them to any nonpartisan entity that operates on a nonprofit basis and engages in public interest activities that promote the general welfare of the community. In addition, Article 2.034 establishes that municipalities may cede or donate public funds to persons who demonstrate genuine and specific needs in health, education, housing, sports, assistance in emergencies and natural disasters. The assignment of funds or property may only be made upon proof that the person is indigent or if there is a legitimate public purpose or end, such as health, education, sports and cultural needs; provided that it does not interrupt or adversely affect municipal functions, activities, and operations. In those cases in which a government or private agency does not comply with the disbursement of an already approved donation, the municipality may disburse the donation, and then demand reimbursement from the corresponding government or private agency. Any assignment of assets or donation of funds must be approved by the Municipal Legislature, by resolution to that effect, by an absolute majority of all members.

## CLAIMS FROM PREVIOUS YEARS

Section 2.092(a) of Act No. 107 of August 14, 2020, *supra*, Section 2.092(a) establishes that the portion of the appropriations and funds authorized to address a fiscal year that have been obligated on or before June 30 of the fiscal year to which said appropriations and funds correspond, shall continue on the books for one (1) additional year after the fiscal year for which they have been authorized has expired. After said year, no draw against said portion for any concept shall be made, except, in cases of decreed emergency, which shall extend the amortization to four (4) years immediately after the expiration of said year, the obligated balances shall be closed, taking into consideration any legal and regulatory provision in this respect. Any authorized obligation, the payment of which is affected by the closing of the obligated balances, must be included in the budget of the current fiscal year.



# POLICIES AND PROCEDURES

## DEBT POLICIES

### INTRODUCTION

Governments use debt issuance for the primary purpose of financing their Capital Improvement Investment Program for the benefit of citizens and to foster economic development. However, it is important to establish policies and strategies for the proper management of public debt. A good debt management plan takes into consideration the amount of debt, appropriate annual debt service, interest rate, debt maturity, and the integration of a multi-year capital improvement plan with the cost of operating facilities. The plan establishes debt level targets.

One approach to monitoring and limiting the total amount of all types of debt is to establish a model for passing judgment on debt capacity. This is the amount of debt that can be authorized and issued prudently over a period of time without adversely affecting the issuer's credit rating. The concept of debt capacity recognizes that government units have a limited capacity to issue debt at a specific credit level. Issuing debt above that level can cause erosion in credit ratings. Establishing a debt capacity model helps to balance the government's capital needs with the ability to repay the debt issued to finance those needs.

### LEGAL BASIS

Chapter 5 - Municipal Financing of Book VII - Municipal Treasury of the Municipal Code of Puerto Rico constitutes the legal framework for the issuance of debt by all municipalities of Puerto Rico. This Act facilitates and expedites the debt issuance process in a uniform and updated manner in the credit process and financing mechanisms. With this Act, municipalities are authorized to contract loans in the form of basic property tax advances and to issue general obligation note bonds, revenue bonds, special obligation bonds, and refinancing bonds.

The aforementioned Chapter provides that any obligation to be incurred by the municipalities under the provisions of the Chapter must receive the prior approval of the Puerto Rico Financial Advisory Authority and Fiscal Agency of Puerto Rico. Accordingly, the AAFAF evaluates the obligation proposed by a municipality to determine whether it complies with the requirements of law and those established by the AAFAF itself.

Section 7.296(b) of the Act provides that the AAFAF shall establish by regulation the requirements for the application for approval, the procedure for the submission and evaluation of applications, and the criteria applicable to the evaluation of the proposed obligations. Finally, the Act grants the AAFAF the role of Fiscal Agent of the municipalities with the responsibility to ensure faithful compliance and sound administration of the municipal borrowing activity.

The issuance of general obligation bonds, special obligation bonds, revenue bonds, and refinancing bonds by the Municipality is authorized by an Ordinance passed by the Municipal Legislature with the affirmative vote of two-thirds (2/3) of the number of its members and the approval of the Mayor.

# POLICIES AND PROCEDURES

## DEBT INSTRUMENTS

The Law establishes different types of obligations that municipalities may incur, such as General Obligation Bonds or Notes, Rent Bonds, Bonds, Special Obligation Notes or Instruments, Refinancing Notes, Instruments or Bonds; Bond Anticipation Notes; and Tax and Revenue Anticipation Notes or Instruments. The following is a brief description of the most commonly used Debt Instruments:

### *GENERAL OBLIGATION BONDS OR PROMISSORY NOTES*

Principal and interest payments (debt service) are unconditionally guaranteed by the good faith, credit, and taxing powers of the government issuing the debt. These bonds must be used to acquire any equipment, develop or construct public works or any other project for which the Municipality is legally authorized. An example of these are the bonds held by the Municipality to finance its permanent improvement program.

### *SPECIAL OBLIGATION BONDS OR NOTES*

These are obligations issued for which revenues or resources derived from one or more specific revenue sources authorized by law have been pledged. They may be used to acquire, develop or construct any public works or improvements, revenue-generating projects and equipment of any nature that the Municipality is legally authorized to acquire or to pay operating expenses budgeted in any fiscal period and of current obligations incurred, as well as for other legal purposes of the Municipality.

### *REVENUE BONDS*

These bonds are secured by the revenues generated by the financed project or a specific source of funds. These bonds are used to acquire, develop, or construct any revenue-generating project.

### *PROMISSORY NOTES OR INSTRUMENTS IN ADVANCE OF CONTRIBUTIONS AND REVENUES*

These are obligations intended to comply with the allocations of the Municipality's fiscal year budget without having to wait for receipt of the proceeds from the contributions and other operating revenues corresponding to said fiscal year. These notes or instruments mature no later than ninety (90) days after the close of the fiscal year.

### *SPECIAL OBLIGATION BONDS OR NOTES SECURED BY THE MUNICIPAL RETAIL SALES AND USE TAX*

Article 7.294 of the Puerto Rico Municipal Code authorizes municipalities to incur guaranteed obligations based on the proceeds of revenues or resources derived from the Municipal Sales and Use Tax (IVU). The funds extended to the municipalities via loans shall be used to finance programs for the collection of solid waste and recycling, construction of works and permanent improvements, health, safety, and any activity or project within the sound public administration of the Municipality.

## DEBT COMPONENTS

The main components of municipal debt are Property Valuation, Legal Margin, Available Borrowing Margin, Redemption Fund, and Debt Service.

# POLICIES AND PROCEDURES

## PROPERTY VALUATION

It is the value of all non-exempt and exempt taxable property within the territorial limits of the Municipality. It is determined by the CRIM and may fluctuate as a result of new construction or the elimination of some. It also arises as a result of the appraisal of existing properties that were not taxed during the year. However, with the approval of Act No. 7 of March 9, 2009, Special Act Declaring a State of Fiscal Emergency to Save Puerto Rico's Credit, it is established that the appraised value for all real estate property as of January 1, 2009, January 1, 2010, January 1, 2011 and January 1, 2012 shall be the appraised value as of January 1, 2009 multiplied by ten (10). This provision of law achieves increasing the borrowing margin and the financial capacity of the Municipality for the aforementioned periods.

## LEGAL MARGIN

### *SPECIAL ADDITIONAL CONTRIBUTION (CAE)*

Refers to ten percent (10%) of the assessed value of taxable exempt and non-exempt property, which may be used in the issuance of bonds. This percentage is determined by Chapter V - Municipal Financing, Book VII - Municipal Treasury of the Puerto Rico Municipal Code.

### *OPERATIONAL*

Represents ten percent (10%) of the average of the total recurring operating revenues of the Municipality earned in the two (2) fiscal years immediately preceding the current fiscal year.

## AVAILABLE BORROWING MARGIN

The available borrowing margin is established by regulation by the AAFAF and represents the maximum amount of debt that a municipality may incur. It is determined based on the difference between the legal margin and the current debt, reduced by the deposits in the Redemption Fund account, which is not committed to pay accrued interest.

## REDEMPTION FUND

### *CAE REDEMPTION FUND*

Trust established by the Municipal Revenue Collection Center (CRIM) with the Financial Advisory Authority and Fiscal Agency (AAFAF), in which it deposits all the proceeds of the special additional tax and any other resources from other sources. This contribution is 3.00% on the taxable value of all exempted and non-exempted property in the Municipality.

### *SUT REDEMPTION FUND*

This fund is under the custody of AAFAF and is funded by deposits from the collection of .2% of the proceeds of the Municipal Sales and Use Tax of .5%. The money deposited is used to grant loans. In addition, in order to increase the payment capacity, the Municipality contributes 100% of the participation of the Municipal Development Fund to the Municipal Redemption Fund.



# **POLICIES AND PROCEDURES**

## **DEBT SERVICE**

Debt service consists of the payment of principal and interest on bonds issued and on promissory notes in anticipation of contributions and revenues. These payments are made twice a year, in January and July.

## **COMPUTATION OF BORROWER'S LEGAL MARGIN**

Puerto Rico's Total Public Debt is comprised of the debt of the Central Government, the debt of the public corporations and the debt of the municipalities. Each one of them has a limit that delineates the extent to which it is prudent to commit the revenues of such institutions to service the outstanding debt kept in circulation at any given time. Regarding the level of debt that a municipality is authorized to acquire, the Municipal Code establishes different limitations on the amount for each type of obligation.

## **MUNICIPAL GENERAL OBLIGATION BONDS OR NOTES**

No municipality may incur an obligation evidenced by General Obligation Bonds or Notes in an aggregate principal amount which, together with the principal amount payable on all other outstanding obligations of the municipality, exceeds 10% of the total assessed value of the property situated in the municipality. In determining the borrowing margin, the principal amount payable on outstanding obligations may be reduced by deposits in the Municipality's account in the Redemption Fund that is not pledged to pay accrued but not yet paid interest on such obligations.

## **BONDS, NOTES OR SPECIAL OBLIGATION INSTRUMENTS**

No municipality may incur an obligation evidenced by Special Obligation Bonds or Notes if the annual payment of principal of and interest on such bonds or notes, together with the annual payment of principal of and interest on all other obligations, exceeds 10% of the average recurring revenues of the municipality for the two (2) fiscal years immediately preceding the current fiscal year.

## **PROMISSORY NOTES OR INSTRUMENTS IN ADVANCE OF CONTRIBUTIONS AND REVENUES**

No municipality may incur an obligation evidenced by Notes or Instruments in Advance of Taxes and Revenues if the payment of interest on such Notes, together with the annual payment of principal and interest on all other obligations evidenced by Bonds, Special Obligation Notes theretofore outstanding of the municipality, exceeds ten percent (10%) of the average recurring operating revenues of the municipality for the two (2) fiscal years immediately preceding the current fiscal year.

## **SPECIAL OBLIGATION BONDS OR NOTES SECURED BY MUNICIPAL SALES AND USE TAX.**

These special obligation instruments are not subject to the borrowing margin limitations contained as part of the Puerto Rico Municipal Code. However, it requires an analysis of the municipality's payment capacity, resulting from the computation of collections corresponding to two percent (.2%) of the proceeds of five percent (.5%) of the Sales and Use Tax collected by the Secretary of the Treasury for the Redemption Fund, plus the transfer of 100% of the Municipal Development Fund.

# POLICIES AND PROCEDURES

## FINANCE LEASE AGREEMENTS

Act No. 265 of September 3, 2003, known as the "Act to Regulate Certain Governmental Contracts for the Financing and Leasing of Movable Property," prohibits government and municipal entities from granting financing contracts, leasing contracts, financial leasing contracts or any other type of contract on movable property without obtaining prior approval from AAFAF. These obligations are considered to be operational in nature. For purposes of the borrower margin analysis, the portion of the annual principal and interest payment is reduced.

However, with the approval of the 2011 Regulations on Governmental Financing Contracts, it exempts municipalities from the requirement of prior approval of contracts when the main source of funds for repayment does not come from budgetary allocations of the General Fund.

On the other hand, the Municipality must obtain prior approval from AAFAF for those financing contracts whose primary source of funds for repayment comes from General Fund budget allocations.

## CAPITAL IMPROVEMENT POLICIES

Capital improvements are defined as physical assets, constructed or acquired, with a useful life of more than two (2) years. They are recorded at cost and in the case of donations, are recorded at market value at the time of donation. These may include property, plant, equipment, remodeling and expansion of physical facilities in communities, remodeling of existing structures, construction of new facilities, adapting facilities to comply with current codes, acquisition of property for the construction of community facilities such as parks, community centers, roads and utilities, architectural and engineering consulting related to investment projects. Expenditures for normal maintenance and repairs that do not add value to capital assets or significantly extend their useful lives are not capitalized.

## CASH MANAGEMENT POLICIES

The Municipality's Cash and Investments are managed in a prudent and diligent manner, with emphasis on standards of sound management, safety, liquidity, and performance.

## COLLECTIONS

The Director of Finance is responsible for the collection, deposit and custody of all public funds belonging to or under the control of the Municipality. He delegates to the Official Collector the functions of collection and deposit of municipal funds. The Official Collector has Auxiliary Collectors to perform such functions. The Collectors are included in the global bond of municipal employees and officers. All are empowered to receive payments of contributions, accounts receivable and other payments in favor of the Municipality. Debit and credit cards, certified and uncertified checks and cash are accepted as methods of payment in our Municipality. Depending on the method of payment, the Official or Auxiliary Collector requires documents and/or information to authenticate the legitimacy of the person making the payment and the validity of the payment. Finally, under Puerto Rico statutes, public funds collected are deposited in commercial banks, according to the corresponding account, duly insured by the Federal Deposit Insurance Corporation (FDIC).

# POLICIES AND PROCEDURES

## INVESTMENTS

When convenient and feasible, the Director of Finance withdraws municipal funds held by the financial institution where they are deposited and transfers them to any other financial institution duly authorized by the Secretary of the Treasury, as part of a short-term investment plan. This power is exercised exclusively with those funds for which there is no immediate use, and for the purpose of investing, obtaining a better interest rate or providing greater security to the custody thereof.

For this purpose, the Finance Director must obtain at least three (3) estimates in order to pass judgment on the financial aspect of such investments and to ensure that they produce the best yields. The totality of these deposits or investments are maintained as part of the cash balance of the fund, an operation that has no accounting effect, since such investments are an available cash resource.

In addition, funds for construction and permanent improvements obtained through loans are also held in investment accounts to maximize their return. Most of the interest income is derived from the investment of the funds supporting the capital improvement program.

The Chief Financial Officer or his authorized representative maintains a record for the control of investments. This record is maintained by type of investment and indicates, among other things, the date of acquisition, security number issued, name of the financial institution, total amount of the investment, maturity date, interest rate, interest received, increase in the investment, investment balance, and liquidation date.

## BUDGET CONTROL POLICIES

In order to maintain a Balanced Budget, the following general policies should be observed:

- General Fund expenditures for the various municipal programs are against current resources and are not dependent on reserves.
- Federal Funds are supported by incentives, laws, or approved proposals. These expenditures are used strictly for the purpose for which they were awarded. These funds are not used to subsidize other funds, except those permitted by federal regulation.
- New or non-current revenues arising during the year are allocated to support existing programs prior to subsidizing or expanding new programs.
- Expenditures of federal funds may be subsidized by general fund revenues only up to the full reimbursement of federal funds. This does not apply in those situations where the Municipality has elected to provide these services.
- The Municipality may apply for all federal, state, and private assistance available, but is strictly limited to financial assistance from these programs to avoid entering into commitments beyond the availability of funds.
- The operating budget must provide for the adequate maintenance of capital assets.
- The Mayor requires the preparation of quarterly revenue and expense reports and the annual audited financial report.



# POLICIES AND PROCEDURES

# ¡Caguas!, Seguro que sí



# POLICIES AND PROCEDURES

REVENUE ACCOUNTS	
LOCAL TAXES 81.01 - 81.99	
8101	<b>Patents</b> - Income from municipal patents filed.
8102	<b>Patents Previous Years</b> - Charge to this account the income received from municipal patents filed outside the current fiscal year. This account cannot be used when preparing the budget, the income received for this concept can be used to make budget readjustments.
8103	<b>Municipal Sales Tax</b> - Charge the income received from the municipal sales tax to this account.
8104	<b>Interests, Surcharges and Penalties in Municipal Sales Tax</b> - Charge to this account the income from interest, surcharges, and penalties from Municipal Sales Tax.
8105	<b>Municipal Development Fund</b> - Charge to this account the income received by the Government Development Bank (GDB), which will be nourished by the deposits made for the collections corresponding to point two percent (.2%) of the product of the point five percent (.5%) of the sales and use tax (IVU) by the municipalities. The money from the Municipal Development Fund may be used by municipalities in programs for the collection of solid waste and recycling, the construction of works and permanent improvements, health and safety.
8106	<b>Municipal Redemption Fund</b> - This fund will be nourished by the deposits made for the collections corresponding to point two percent (.2%) of the product of five percent (.5%) of the sales and use tax (IVU). ) by the municipalities. They will be used exclusively to grant loans in favor of the municipalities. The money from the Municipal Redemption Fund may be used by the municipalities in programs for the collection of solid waste and recycling, the construction of works and permanent improvements, health and safety. They must be deposited in the Municipal Redemption Fund (12) (Loan Granting by the IVU Government Development Bank).
8107	<b>Municipal Improvement Fund</b> - This fund will be nourished by the deposits made for collections corresponding to point one percent (.1%) of the product of point five percent (.5%) of the sales and use tax (IVU) by the municipalities. To be distributed through legislation by the Legislative Assembly to be assigned to permanent public works and improvement projects in the municipalities. They must be deposited in the Municipal Redemption Fund (12) (Loan Granting by the Government Development Bank IVU)
8121	<b>Interest and Surcharges for Delays on Patents</b> - Income from interest and surcharges for delays on patents.
8122	<b>Other Local Taxes</b> - Income from any other local tax not <b>previously</b> classified.



# POLICIES AND PROCEDURES

Property Taxes 82.00 - 82.99	
8231	<b>Property Tax, Exonerated</b> - Income from the exempt property tax for the current year received from the Municipal Income Collection Center.
8232	<b>Property Tax, Previous Years</b> - To account for the property tax received from the Municipal Revenue Collection Center corresponding to previous years.
Licenses and Permits 83.00 - 83.99	
8301	<b>Construction Taxes</b> - Income received from collecting taxes to carry out some type of construction.
8304	<b>Miscellaneous Licenses and Permits</b> - Income received from other unclassified licenses and permits.
Intergovernmental Income 84.00 - 84.99	
Income from other governments in the form of federal contributions, securities or matched income.	
8402	<b>Electric Power Authority Compensation</b> - Income from the compensation received through the Department of the Treasury from the Electric Power Authority
8403	<b>Compensation PR Telephone Co.</b> - Income from compensation received from the Puerto Rico Telephone Company.
8404	<b>Other Intergovernmental Income</b> - Equalization Fund.
8405	<b>Contributions to Trusts</b> - Income in Trusts (Education Trust, specific donations, etc.)
8406	<b>Federal Contributions</b> - Income from federal allocations by the various federal agencies.
8407	<b>State Contributions</b> - Income from contributions from the state government. Examples are: Joint Resolutions, Law #2, etc.
8408	<b>Federal Contributions – CDBG Program</b> - Income from federal allocations through the program known as “Community Development Block Grant” (CDBG).
8409	<b>Own Home Program Subsidy</b> - Income from federal allocations (CDBG), Subsidy to be used as prompt payment or closing costs in the acquisition of your first home from the Own Home Program.
8410	<b>State Compensations</b> - Income from compensation received from the Department of the Treasury regarding the Christmas Bonus.



# POLICIES AND PROCEDURES

<b>Income from Services</b> <b>85.00 - 85.99</b>	
Income from current services exclusive to public facilities and other public companies.	
8501	<b>Health Services</b> - Income from services offered in municipal health centers.
8502	<b>Hospital Medical Services</b> - Income from medical services in clinics, hospitals, municipal health centers, etc.
8503	<b>Ambulatory Medical Services</b> - Income from medical services on an outpatient basis.
8504	<b>Amusement Park Services</b> - Income from municipal amusement parks.
8505	<b>Parks and Recreation Use Permits</b> - Income from the use of municipal parks and recreation areas.
8506	<b>Permits for the Use of Stadiums and Coliseums</b> - Income from the use of stadiums, coliseums, convention centers, etc.
8507	<b>Waste Disposal</b> - Income from the use of the municipal landfill and other waste equipment.
8511	<b>Other Income from Services</b> - Income from services not previously classified.
8515	<b>Income from Transportation Services</b> - Income received from bus service to private and public entities.
<b>Fines and Confiscations</b> <b>86.00 - 86.99</b>	
8601	<b>Fines</b> - Includes money derived from fines and penalties imposed by courts for violations of laws, obstruction of the execution of obligations imposed by Law and for violations of rules and regulations.
8602	<b>Confiscations</b> - Includes money derived from confiscated deposits held to guarantee compliance with contracts with municipal agencies.
<b>Other Income</b> <b>87.00 - 87.99</b>	
8701	<b>Interest on Investments</b> - Income received from interest on investments held by the Municipality.
8702	<b>"Interest on Reserved Surplus - Operating Reserve HAP Projects"</b> - Reserved for section 8.
8703	<b>Bank Interest</b> - Income received from interest accrued from Bank accounts

# POLICIES AND PROCEDURES

8704	<b>Parking</b> - Income received from municipal parking meters, municipal parking, etc.
8705	<b>Eventual Income</b> - Income that comes from unanticipated events.
8706	<b>Rent of Municipal Premises and Property</b> - Income received from the rent of public property for public or private use.
8707	<b>Patron Saint Festivities</b> - Income received from the rental auction of premises and public property for use during patron saint festivities and other concepts associated with the festivities.
8709	<b>Other Income</b> - Income received from transactions such as sales of municipal property, cemetery graves, donations and other sources of income.
8710	<b>Sales of Stamps and Receipts - Department of the Treasury</b> - Income from sales of stamps and receipts of the Department of the Treasury.
8720	<b>Other Financial Resources</b> - Any other financial resource of the municipality that does not constitute income is recorded in this account.
8722	<b>Other Financial Sources, Property Tax (Non-Exempt)</b> - This account records the portion of the property tax that reaches the municipality that must be returned (the non-exempt portion that is pending collection).
8723	<b>Other Interest</b> - Interest on debts on leases and payments of landfill contributions, leasing, taxes and others will be charged to this account.
8724	<b>Section 108 Guaranteed Loan (Guaranteed Loan Funds Accounts)</b> - Deposit the funds received for Section 108 Loans.
8801	<b>"Prior Year Adjustment - Affecting Residual Receipts or Prior Year Adjustment"</b> - Reserved Section 8 Deficit.
8802	<b>"Gain or Loss From Disposition of Nonexpendable Equipment"</b> - Reserved for Section 8.
8850	<b>"Provision for Operating Reserve - JAP Projects"</b> - Reserved for Section 8.
8851	<b>"Provision for Project/ACC Reserve Account - Section 8 HAP Projects"</b> - Reserved for Section 8.
8852	<b>"Annual Contributions Earned - HAP Projects"</b> - Reserved for Section 8.
8901	<b>Incoming Transfers</b> - Legally authorized transfers of resources from another fund.

# POLICIES AND PROCEDURES

<b>EXPENSE ACCOUNTS</b>	
<b>Personnel Disbursements 91.00 - 91.99</b>	
<b>Salaries and Compensations 91.01 - 91.08</b>	
9101	<b>Regular Employees</b> - Disbursements of salaries to employees holding regular positions in municipalities shall be charged to this account.
9102	<b>Administrative Salaries</b> - Reserved for Section 8.
9103	<b>Medical Shifts</b> - Disbursements for Medical Shifts provided to the Municipality, including the services of nurses' shifts.
9104	<b>Voluntary Pre-retirement Program</b> - Charge to this account the disbursements for salaries to employees covered by the Voluntary Pre-retirement Program.
9105	<b>Transtory Employees</b> - Disbursements of salaries to employees occupying temporary positions in municipalities shall be charged to this account.
9106	<b>Irregular Employees</b> - Disbursements of salaries to employees occupying irregular positions in municipalities should be charged to this account.
9107	<b>Accrued Vacation, Regular Leave</b> - The debit balance in this account reflects the total spent for the lump sum payment to employees and municipal officials on regular leave.
9108	<b>Accrued Vacation, Sick Leave</b> - The debit balance in this account reflects the total amount spent on the balloon payment to City employees and officials on sick leave.
<b>Other Benefits 91.09 - 91.74</b>	
9109	<b>Voluntary Incentivized Resignations</b> - Charge this account for the disbursements for the voluntary incentivized withdrawal.
9110	<b>Drivers Insurance</b> - Charge this account for driver insurance disbursements of employees and municipal officials.
9111	<b>Retirement System</b> - Debit this account for retirement system disbursements for municipal employees and officials.
9112	<b>Late Retirement Contribution</b> - Charges to this account for contributions to the retirement system for years in arrears.



# POLICIES AND PROCEDURES

9113	<b>Contribution Retirement System Pensioners</b> - Charge to this account the expenses for the increase of three percent (3%) in the annuities of the pensioners of the municipality to the Retirement System.
9114	<b>"PayGo" Charge</b> - Charge this account the amount billed by the Department of the Treasury for the monthly charge to cover the benefits of pensioners known as "PayGo Charge".
9115	<b>Incentives</b> - Any incentives granted to municipal employees due to the COVID-19 Pandemic and others will be charged to this account
9131	<b>Federal Social Security</b> - Debit this account for social security disbursements of municipal employees and officials.
9141	<b>Medical Plan</b> - Charge this account for medical plan disbursements of municipal employees and officials.
9145	<b>Unemployment Insurance</b> - Debit this account for unemployment insurance disbursements for municipal employees and officials.
9147	<b>Temporary Non-Occupational Disability Insurance (SINOT)</b> - Charge to this account the disbursements for temporary non-occupational disability insurance of municipal employees and officials.
9151	<b>State Insurance Fund Benefit</b> - Disbursements of the State Insurance Fund benefit of municipal employees and officials shall be debited from this account.
9170	<b>Summer Bonus</b> - Charge this account for Summer Bonus disbursements to municipal employees and officials.
9171	<b>Christmas Bonus</b> - Charge this account for disbursements of Christmas Bonus to municipal employees and officials.
9172	<b>"Terminal Leave Payments"</b> - Reserved for Section 8.
9173	<b>Fringe Benefits</b> - Other miscellaneous fringe benefits.
9174	<b>Interest and Penalties for Personal Services Debts</b> - Disbursements for interest, charges and penalties for personal services debts with government agencies such as Retirement System, Unemployment, Treasury, among others.
9175	<b>State Compensatory Time</b> - Charge to this account the disbursements for the payment of State Compensatory Time to municipal employees.
9176	<b>Federal Compensatory Time</b> - Charge to this account the disbursements for the payment of Federal Compensatory Time to municipal employees.

# POLICIES AND PROCEDURES

<b>Material and Supply Expenses</b> <b>92.00 - 92.99</b>	
These accounts include those items that ordinarily have a short period of use and durability, lose their identity characteristics through use, and have only face value or cannot be charged to real estate equipment accounts.	
9201	<b>Office Supplies</b> - Charge this account for the cost of all materials (items and substances) dedicated primarily for office use.
9205	<b>Tools</b> - Charge to this account the cost of tools, which for reasons of their low cost and frequent loss, are not classified as equipment.
9211	<b>Drugs, Medicines, and Other Medical Supplies</b> - Charge this account for the cost of articles and substances used exclusively and primarily in the treatment, cure, and prevention of disease.
9215	<b>Maintenance Materials</b> - Charge to this account the cost of maintenance items and substances, which for reasons of their low cost and frequent loss, are not classified as equipment.
9221	<b>Food</b> - Charge this account with the cost of all provisions for human consumption.
9223	<b>Purchase of Uniforms</b> - Charge this account for the cost of all personal effects, for example: clothing, shoes, uniforms, clothing materials, miscellaneous.
9225	<b>Fuels and Lubricants</b> - Charge to this account all disbursements for fuel and lubricants used solely and primarily in the operation of motor vehicles and other automotive equipment such as trucks, bulldozers, graders, boats, etc.
9228	<b>Electric Energy Expenses</b> - Charge to this account the expenses for electricity and electric energy services purchased by service contracts.
9229	<b>Overdue Utilities</b> - Charge this account for late profit service expenses. For example, electricity, water, etc.
9232	<b>Aqueduct and Sewerage Expenses</b> - Charge to this account the cost of water and sewer service provided by the Aqueduct and Sewer Authority.
9235	<b>Telephone and Communications Expenses</b> - Charge this account for the regular rent and service cost of telephone systems, telephone intercom systems, and telephone equipment.

# POLICIES AND PROCEDURES

9238	<b>Building Materials</b> - Charge to this account the cost of materials, articles and substances, purchased for use in and forming part of buildings and their surroundings, minor structures, bridges, roads, roads, sidewalks, etc.
9242	<b>Operating Materials and Supplies</b> - Charge to this account the cost of all materials, supplies and parts consumed and used in the municipality, which were not previously classified.
<b>Equipment Expenses</b> <b>93.00 - 93.99</b>	
The term equipment includes objects that have four (4) characteristics that distinguish them from materials and supplies: (1) long use and duration, (2) permanent character, (3) high unit cost, and (4) subject to centralized control in inventory as fixed equipment.	
9301	<b>Office Equipment</b> - Charge this account for machines and other office equipment and furniture and facilities specially designed for general office use.
9302	<b>Computer Programs</b> - Charge this account for the cost of computer programs "software". Only for the Purchase of Computer Programs that contain perpetual license and / or those that can be modified to add additional functions at their own discretion.
9305	<b>Mechanical Equipment</b> - Charge this account for the cost of equipment used in the repair and maintenance of vehicles, machines, appliances, etc.
9311	<b>Municipal Vehicles</b> - Charge this account for the cost of cars, buses, trucks and motorcycles.
9315	<b>Medical Equipment</b> - Charge to this account the cost of machinery, apparatus, instruments and surgical supplies and other equipment designed for medical uses in the treatment of patients.
9321	<b>Maintenance Equipment</b> - Charge this account for the cost of equipment used in the maintenance of municipal localities.
9325	<b>Construction Equipment</b> - Charge this account for the cost of machinery used in the construction, repair, alteration or demolition of roads, bridges, tunnels, sewers, buildings and structures, etc.
9327	<b>Equipment Purchase</b> - Charge this account for the overall cost of equipment.
9350	<b>Purchase of Buildings</b> - This account records the municipality's expenditure on the acquisition of buildings.
9360	<b>Purchase of Land</b> - Expenses for the acquisition of land.



# POLICIES AND PROCEDURES

Other Disbursements 94.00 - 94.99	
9401	<b>Per Diems/Allowances</b> - Charge to this account the expenses of meals and mileage paid in the form of subsistence allowances to municipal assembly members on official business trips as well as the allowances of the Auction/Bid Board.
9402	<b>Artistic Per Diems/Allowances</b> - Charge to this account the expenses of meals and mileage or subsistence paid in the form of subsistence allowances to members of: bands, orchestras, dance groups, theater groups, etc. created by the municipality to represent it in cultural and tourist activities.
9403	<b>Expense for Collection IVU (Sales Tax)</b> - Charge to this account the expenses to be incurred when paying the Department of Treasury or private company for administering the collection of the municipal Sales & Use Tax.
9404	<b>Acquisition of Animals and associated effects</b> - Charge to this account the expenses incurred in the acquisition of animals and purchases associated with this concept.
9405	<b>Representation Expenses</b> - This group includes all contractual services provided by individuals under express or implicit contract related to operational activities of the municipality. These expenditures must be closely related to the public welfare or interest and be compatible with the specific functions of that public official who incurred the expenditure.
9406	<b>Training</b> - Total expenditure on training.
9407	<b>Library Maintenance</b> - Charge this account for library maintenance expenses, such as: acquisition of books, informational or reference material, library cleaning, and others. Excluded from this expenditure account are wages and fringe benefits.
9410	<b>Single Audit Expenses</b> - Compensation paid for services rendered by Auditors or Audit Firms regarding the preparation of Single Audits.
9411	<b>Professional Services - Unclassified</b> - Compensation paid for fees, commissions or other incidental expenses such as transportation or subsistence, to persons with unclassified specialized knowledge or skills who are not employees of the municipality, professional and/or advisory services.
9412	<b>Non-Professional Services</b> - Compensation paid for non-professional services rendered by individuals who are not municipal employees in work such as secretarial, mechanical, plumbing, painting, etc.

# POLICIES AND PROCEDURES

9413	<b>Drug/Doping Tests</b> - Charge to this account the expenses of Tests for the Detection of Controlled Substances in Employment, according to Chapter XII of Law No. 81 of August 30, 1991.
9414	<b>CRIM Cadastre Map Services (LIMS)</b> - Portion retained by the Municipal Revenue Collection Center (CRIM), for the updating of cadastre maps.
9415	<b>Public Relations</b> - Expenses incurred in social activities carried out for the purposes of industrial promotion, instruction, tourism, etc.
9421	<b>Travel Expenses</b> - Include transportation of people, their subsistence while they are making the trip, meals and other incidental expenses to the trip that will be paid by the Municipality.
9422	<b>Transportation Expenses for Students-</b> Transportation of students to schools, colleges or universities.
9425	<b>Legal Services</b> - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to attorneys and notaries public who are not employees of the municipality, for legal services rendered.
9431	<b>Engineering and Architectural Services</b> - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to engineers and architects who are not employees of the municipality, for engineering and architectural services.
9432	<b>Construction Costs</b> - Amount contracted with a particular contractor.
9433	<b>Relocation Costs</b> - Relocation costs of a project.
9434	<b>Acquisition Costs</b> - Costs of purchasing real estate.
9435	<b>Appraisals</b> - Compensation paid for fees or other incidental expenses, such as transportation or subsistence, to property appraisers.
9436	<b>Excavation and Demolition Fee</b> - Charge to this account the initial and annual fee to be paid to the Excavation and Demolition Coordination Center.
9437	<b>Landscaping</b> - Charge this account for expenses incurred in the purchase of ornamental plants and purchase of materials related to landscaping.

# POLICIES AND PROCEDURES

9438	<b>Acquisition and/or Restoration of Works of Art</b> - Charge this account for expenses incurred in the acquisition and restoration of works of art (paintings, paintings, busts, statues, etc.)
9439	<b>Banking Charges</b> - Charge this account for charges incurred on all bank charges related to banking services.
9441	<b>Inspection of Buildings and Constructions in Progress</b> - Charge to this account the expenses of examination of plans, inspections of construction of buildings, inspection of existing structures, as required by established standards and the issuance of building permits.
9442	<b>Insurance</b> - Premiums and other amounts paid for insurance and other premiums.
9443	<b>Health Expenses</b> - Lump sum expenses of the Municipality's Health Department to be paid to the Health Insurance Administration (ASES).
9444	<b>Dues and Subscriptions</b> - Dues includes the cost of dues authorized to members in technical and professional associations and organizations. Subscriptions include the cost of subscriptions to newspapers, magazines, license for the use of computer programs and other periodicals.
9447	<b>Donations</b> - Amounts given free of charge to people in need and non-profit institutions as donations or contributions.
9448	<b>Municipal Contributions</b> - Charge to this account contributions to Non-Profit Corporations, created under Article 5.016 of the Municipal Code of Puerto Rico, for the administration or development of a municipal project or program.
9449	<b>Scholarships</b> - Debit this account for all payments made to undergraduate or graduate students in schools, colleges or universities as a subsidy for further study.
9450	<b>Rent of Buildings, Premises and Land</b> - Debit this account for the amounts paid for the lease of buildings, premises and land by the municipality.
9451	<b>Rental of Equipment and Vehicles</b> - Charge to this account the amounts paid for the lease of equipment and vehicles by the municipality.
9453	<b>Rent in Arrears</b> - Charge this account for late rent payments to avoid eviction.
9455	<b>Interest</b> - Debit this account for all interest payments on borrowings.



# POLICIES AND PROCEDURES

9456	<b>Interest and Surcharges - Remittance Advance</b> - Charge this account for additional interest charges and surcharges on remittance advances.
9457	<b>Loan Principal Repayment</b> - Include principal (and/or interest) payments on loans, whether borrowed or any other type of loan.
9458	<b>Deficit</b> - This account will include the amortization of deficits from previous years.
9459	<b>Deficit Reserve</b> - Charge to this account the portion to be amortized during the next fiscal year incurred during the current fiscal year.
9460	<b>Interest Accounts Sold</b> - Contribution payment loans accounts sold by the CRIM.
9461	<b>Equipment Maintenance</b> - Charge this account for the maintenance and repair of municipal equipment.
9462	<b>Repair and Maintenance of Structures</b> - Charge to this account the expenses for repair and replacement of municipal structures, such as sidewalks, streets, roads, squares, bridges, etc.
9463	<b>Vehicle Maintenance</b> - Charge this account for the costs of repair and maintenance of municipal vehicles.
9464	<b>Building Maintenance</b> - Charge this account for the costs of repairs and alterations to buildings.
9465	<b>Miscellaneous</b> - Include all those positions that were not classified under any specific function or activity.
9466	<b>"Sundry Administrative Expense"</b> - Reserved for Section 8.
9467	<b>Publications and Announcements</b> - Include all those services by contracts related to announcements and publications of notices.
9469	<b>Postage</b> - This account is charged for payments for postal services, such as stamps, stamped envelope machines, registered correspondence, special delivery, and package delivery.
9470	<b>Payment of Judgments and Claims</b> - Debit this account for all payments to claimants prior to trial, or as a result of judgments.
9471	<b>Prior Year Claims</b> - Charge this account for incidental expenses due to claims against prior year debts and inactive surplus funds.

# POLICIES AND PROCEDURES

9473	<b>Waste Disposal</b> - Include all expenses incurred in the disposal of solid, liquid and toxic waste.
9475	<b>Reserve</b> - * In the event of disagreement between the Legislative Branch and the Executive Branch in the approval of the budget regarding budgeted expenditures, the amount in disagreement shall pass to this account. * In the event that the municipality sets aside an amount of surplus income after having made the distribution of expenses, said surplus will pass to this account. * The surplus of income resulting after the distribution of expenditures has been made, when the budget of the previous year applies.
9476	<b>Contribution to the Equalization Fund</b> - Charge to this account, the Contribution to the Equalization Fund, as established in Law 29-2019.
9477	<b>Contribution to the CRIM</b> - This account will include the cost of the withholding, by way of the contribution of the Municipality to the operational expenses of the CRIM, as provided for in Law No. 80 of August 30, 1991, as amended.
9478	<b>Debt Settlement with the CRIM</b> - Charge this account, the retention in the remittance for debt with the Municipal Revenue Collection Center.
9479	<b>Return of Interest and Other</b> - This account will be charged for the excess allowable return on investment from the issuance of Bonds Improperly Paid to Municipalities to be returned to IRS or any other interest.
9480	<b>Patron Saint Festivities</b> - Include all expenses incurred in the celebration of the patron saint festivities of the municipality.
9481	<b>Festival or Activity I</b> - Include all expenses incurred in holding festivals or municipal activities.
9482	<b>Festival or Activity II</b> - Include all expenses incurred in holding festivals or municipal activities.
9483	<b>Festival or Activity III</b> - Include all expenses incurred in holding festivals or municipal activities.
9484	<b>Other Festivals or Activities</b> - Include all expenses incurred in holding unclassified municipal festivals or activities.
9490	<b>"Preliminary Administrative Expense"</b> - Prior to ACC Reserved for Section 8.
9491	<b>"Preliminary Administrative Expense"</b> - After ACC Reserved for Section 8.

# POLICIES AND PROCEDURES

9492	<b>"Housing Assistance Payments"</b> - Reserved for Section 8.
9493	<b>Homebuyers Assistance (Grant)</b> - Funds to be used to help individual buyers purchase homes and to reduce the monthly cost of mortgage loans. These funds can also be used for rehabilitation activities, so that homes that will later be sold to low-income families can meet applicable quality standards. In addition, under this activity funds can be provided to a buyer to rehabilitate the home after having purchased it.
9494	<b>"Community Housing Development Organization (CHDO)"</b> - Separate funding for Community Nonprofit Housing Development Organizations.
9495	<b>Subsidized Housing Rent</b> - This account will be charged the income subsidy to low-income individuals through the General Fund.
9496	<b>Disbursement of the Own Home Program</b> - Charge this account the disbursement to be used as prompt payment or closing expenses in the acquisition of your first home of the Own Home Program.
9501	<b>"Replacement of Nonexpandable Equipment"</b> - Reserved for Section 8.
9502	<b>"Receipt from Nonexpandable Equipment not Replaced"</b> - Reserved for Section 8.
9503	<b>"Property Betterments and Additions"</b> - Reserved for Section 8.
9504	<b>"Operating Expenditures for Property"</b> - Reserved for Section 8.
9901	<b>Outgoing Transfers</b> - * Transfers of legally authorized resources from one fund to another. * This account will be charged the amount of principal and interest on operational loans according to the Public Debt Maturity document.
9902	<b>Property Tax - Applied to Advances</b> - This account records the portion of the property tax that is levied against the advance debt.
9999	<b>Expenses from Prior Years</b> - This account is required by the system for it to record expenses incurred against obligations of previous years "result". The user should NEVER register anything to this account. The system automatically records transactions.



# POLICIES AND PROCEDURES

DEPARTMENTS	
Code	Description
11101	Municipal Legislature
11102	Office of the Mayor
11132	Press and Communications Office
11155	City Recovery and Reconstruction Office
11161	Public Events Office
12108	Human Resources Office
12121	Internal Audit Office
12125	Planning Office
12138	Environmental Affairs Office
12140	Permits Office
12159	Office of the Executive Advisor
13103	Finance Department
13119	Office of the Municipal Clerk
13122	Office of Management and Budget
13123	Information Technology Department
13139	Purchasing and Auctions Department
13152	Secretary of Administration
14104	Department of Public Works
14110	Recycling and Sanitation Department
14127	Department of Citizen Mobility
14128	Beautification and Landscaping Department
14146	Secretariat of Infrastructure, Beautification and Building Conservation
14147	Building Conservation Department
14209	Sports and Recreation Department
14214	Cultural Development Department
14216	Department of Citizen Services
14218	Department of Housing
14224	Department of Education
14237	Head Start Program
14242	Department of Social Development and Community Self-Management
14253	Secretariat of Human Development
14329	Secretariat of Economic Development
14406	Municipal Emergency Management Office
14407	Municipal Police
14464	Municipal Medical Emergencies Office

# POLICIES AND PROCEDURES

PROGRAMS			
Code	Description	Code	Description
1	Administration	35	Family Services
2	Rent Subsidy	36	Economic Development
3	Planning and Development	37	Purchases and Supplies
4	Income and General Expenses	38	General Services
5	Public Relations	39	Police
6	Sanitation	40	Equal Employment
7	Education	41	Property
8	Transportation	42	Housing Rehabilitation
9	Culture	43	Permanent Works and Improvements
10	Internal Audit	44	Children's Services
11	Health	45	Recycling
12	Youth Services	46	Office of the Deputy Mayor
13	Beautification and Landscaping	47	Promotion and Tourism
14	Center for the Elderly	48	Industrial and Commercial Promotion
15	Home for the Elderly	49	Film Industry Development
16	Services for the Elderly	50	Medical Emergencies
17	Services for the Disabled	51	Municipal Fire Department
18	Municipal Service Center	52	Emergency and Disaster
19	Market Place	53	Municipal Revenue Center
20	Corrections	54	Fine Arts Center
21	Sports and Recreation	55	Territorial Planning
22	Cemetery	56	Public Documents Administration
23	Statistics	57	General Download Permission
24	Legal Services	58	Public Order Code
25	Community Development	59	Homeless Services
26	Computer Center	60	Faith Based Communities
27	Secretariat	61	American Recovery and Reinvestment Act (ARRA)
28	JTPA Office	62	Electronic Municipal Government
29	ADT Office	63	Public Events, Protocol, and Calendar
30	Coliseum and Municipal Stadiums	64	Programming and Public Policy
31	Home Program	65	Physical Facilities
32	Human Resources	66	Vehicular Fleet
33	Environmental Control	67	Central Warehouse
34	Communications		



# *¿Caguas?*, **Seguro que sí**





# BUDGET SUMMARY

The FY 2023-2024 Consolidated Revenue and Expenditure Budget is based on a resource projection of \$190.9 million. This represents a decrease of thirteen percent (13%) compared to the current fiscal year budget, as adjusted.

## TYPES OF FUNDS

Graph 18

### Consolidated Budget \$190.9 Million



Of these resources, it is estimated that \$100.5 million will come from the General Fund and \$90.4 million from Special Funds. The latter includes resources corresponding to \$57.7 million from the Operating Funds and \$32.7 million from the Capital Improvement Program.

Graph 19

### SPECIAL FUNDS \$90.4 Million



# BUDGET SUMMARY

The estimated \$100.5 million for the General Fund is broken down as follows:

Graph 20

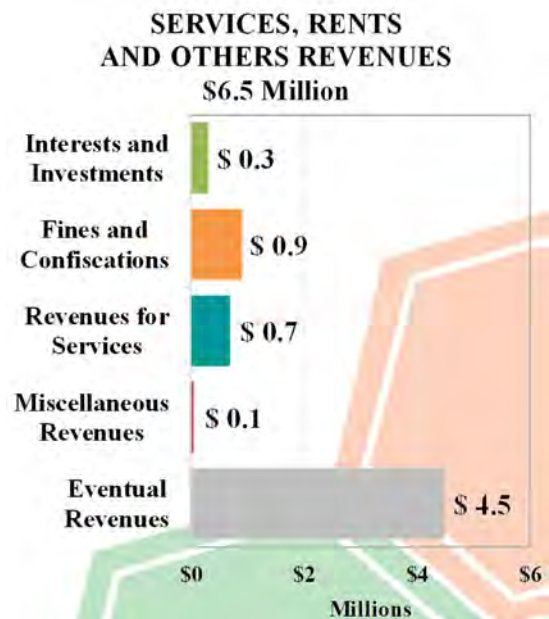


Local Taxes of \$88.3 million (Property Taxes \$28.5 million, Municipal Patents \$28.2 million, Sales and Use Tax (IVU) \$24.0 million and Licenses and Permits \$7.6 million); Intergovernmental Revenues of \$5.7 million and \$6.5 million of Service, Revenue and Other Revenues (Eventual Revenues \$4.5 million, Miscellaneous Revenues of \$53 thousand, Service Revenues of \$713 thousand, Interest of \$318 thousand and Fines and Forfeitures of \$900 thousand).

Graph 21



Graph 22

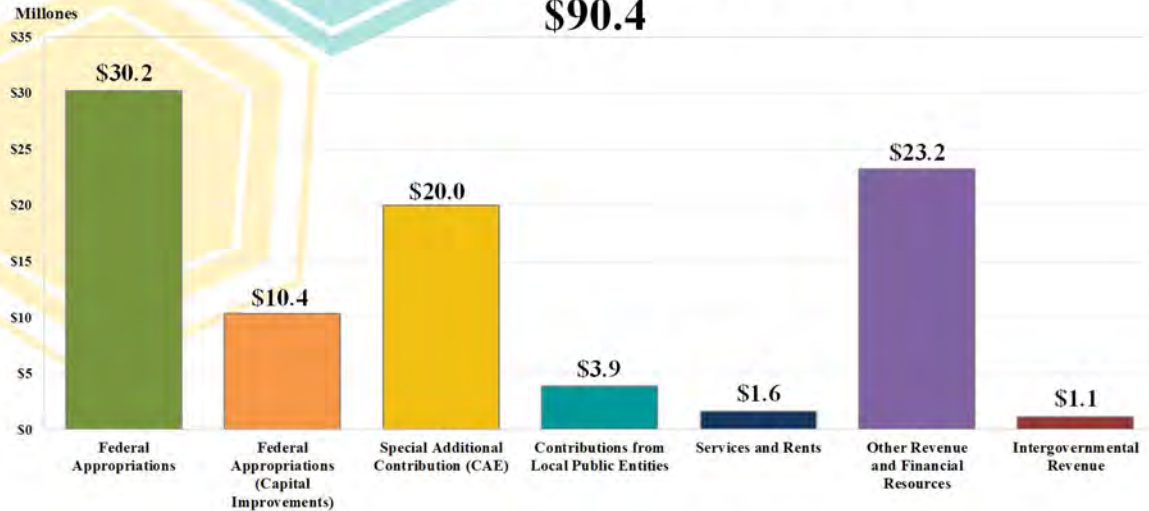


# BUDGET SUMMARY

Graph 23

## SPECIAL FUNDS REVENUES

**\$90.4**



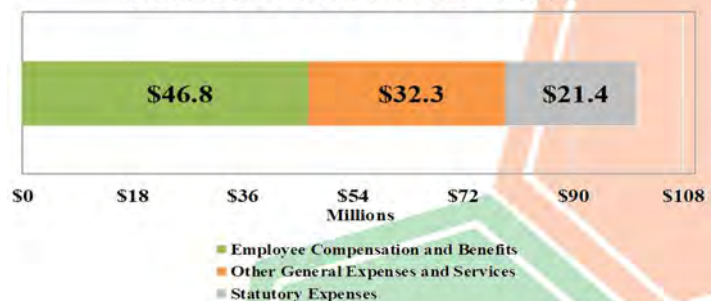
Of the \$90.4 million in Special Funds, \$30.2 million corresponds to contributions from Federal Government agencies, such as: Health and Human Services (HHS) \$18.4 million to finance the Head Start Program; Housing and Urban Development (HUD) \$9.4 million for the Subsidized Housing (Section 8), Community Development Block Grant (CDBG), Minimum Rehabilitation, HOME and Emergency Shelter (ESG) programs; and \$1.6 million from the Federal Transit Administration (FTA). In addition, \$810 thousand for the 21st Century Program to provide educational services to elementary school students.

It is estimated that \$20.0 million will come from the Special Additional Contribution (CAE), \$1.1 million from the Extraordinary Fund - Act 53-2021, \$3.9 million from Local Public Entity Contributions and \$1.6 million from Services and Revenues and \$969 thousand from Other Revenues and \$22.3 million from Other Financial Resources. Also included as part of the Special Funds presentation are resources of \$32.7 million for Capital Improvements.

For FY 2023-2024, \$158.2 million or 83% of the total Consolidated Budget is estimated to be for citizen services and operating expenses and \$32.7 million or 17% for capital improvement projects. Of the \$100.5 million General Fund, \$46.8 million or 47% is for compensation and benefits to municipal employees, \$21.4 million or 21% for statutory expenses and \$32.3 million or 32% for other general expenses and services.

Graph 24

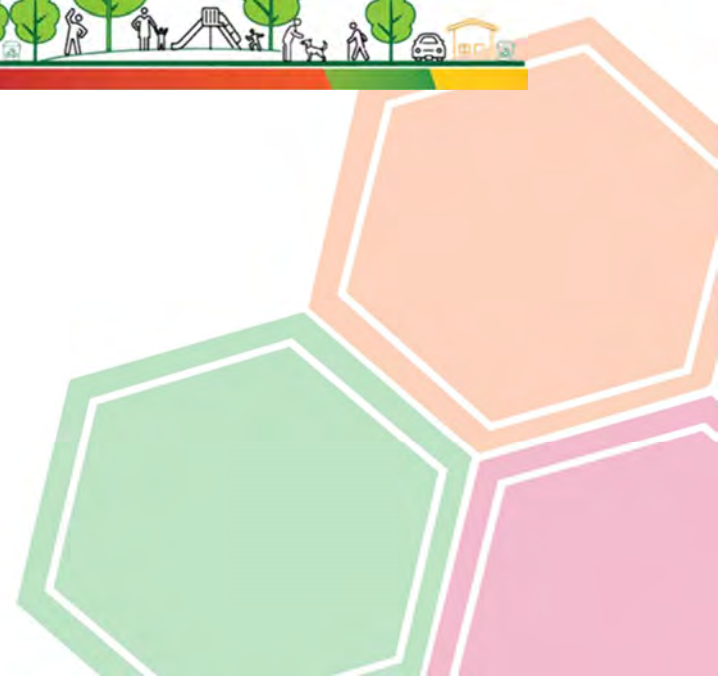
## DISTRIBUTION OF GENERAL FUNDS USE - \$100.5







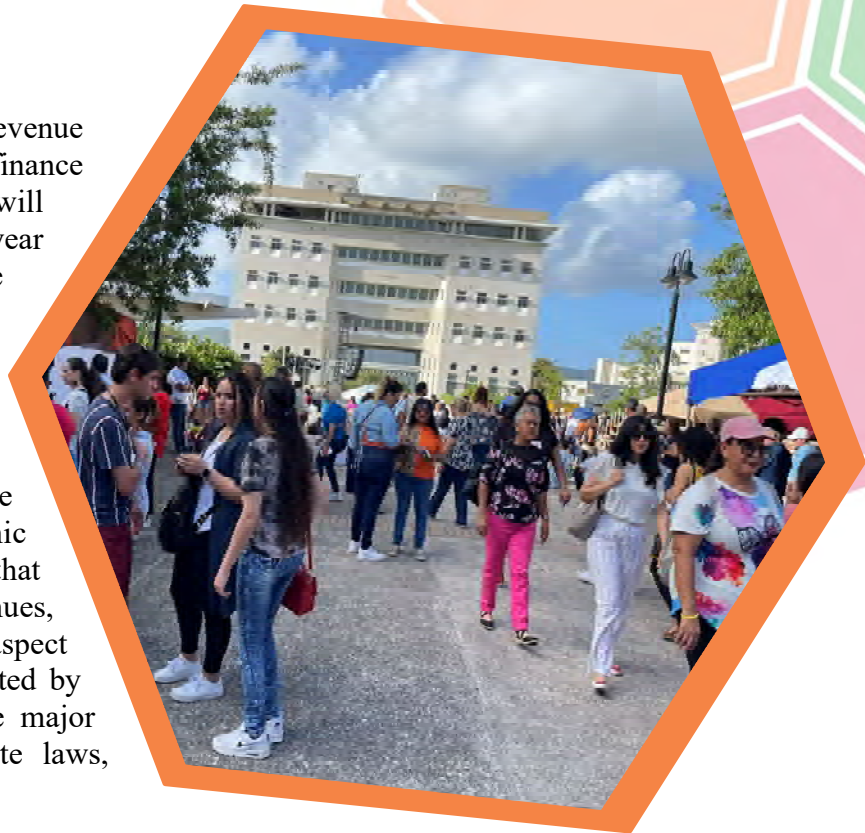
*¿Caguas?!*,  
**Seguro  
que sí**



# BUDGET ANALYSIS

## REVENUES

In this section we will analyze the revenue sources that the Municipality has to finance the programs and services that we will offer to the citizens during fiscal year 2023-2024. To estimate revenue sources, we used the previous year's revenue liquidation, the revenue projection as of June 30 of the current year, notifications from central government agencies, information from municipal agencies that receive federal funds, Puerto Rico's economic situation, and local and federal laws that have an impact on municipal revenues, among others. Another important aspect when evaluating the revenues generated by the Municipality is the fact that the major revenue items are governed by state laws, which establish a maximum tax rate.



For the upcoming fiscal year 2023-2024, the Town's total combined revenues are estimated at \$190.9 million, which represents a decrease of \$27.9 million or 13.0% from the current fiscal year budget, as adjusted. Of this total, \$100.5 million corresponds to the General Fund and \$90.4 million to Special Funds. Of the latter, \$32.7 million corresponds to resources that will support the annual element of the Capital Improvement Program. The General Fund represents 52.7% of the combined funds.

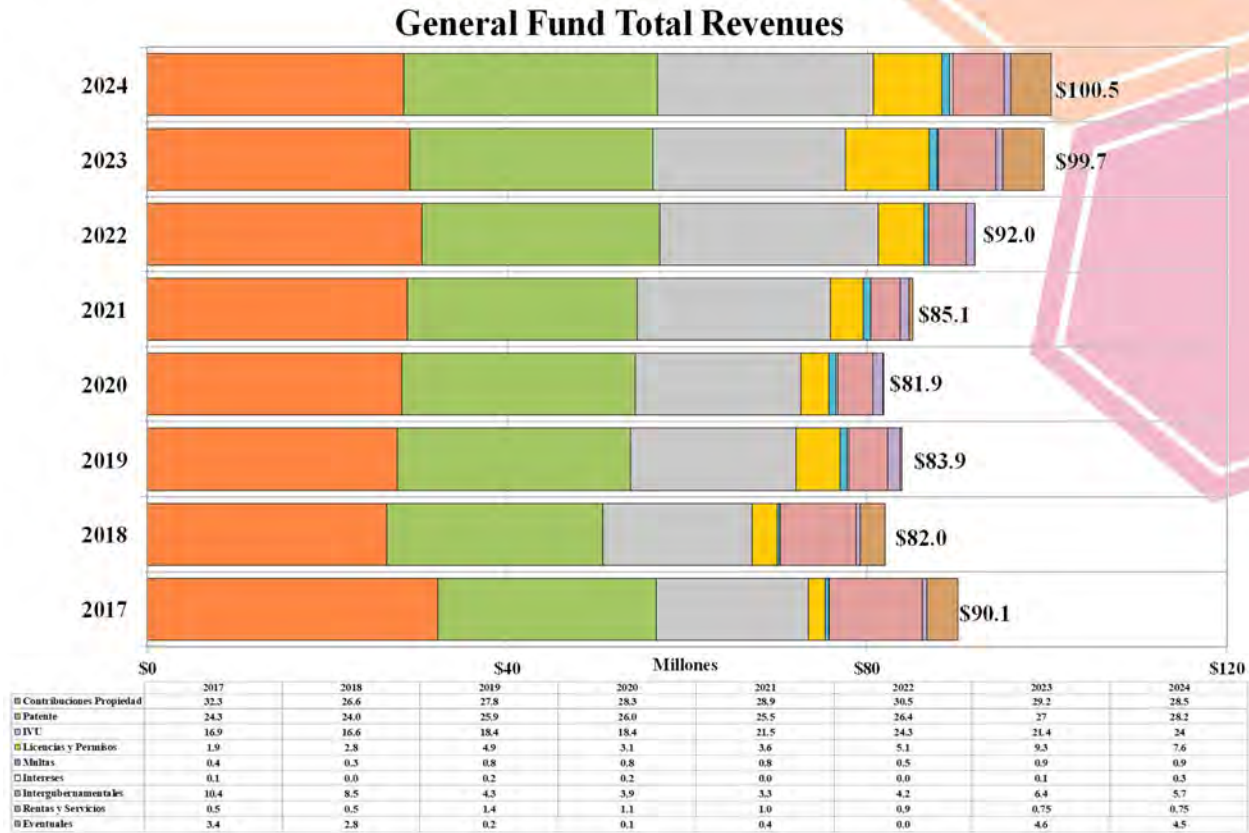
### GENERAL FUND (\$100.5 MILLION)

This fund constitutes the Municipality's main source of revenue. It is composed of: Local Taxes (\$88.3 M or 88%), Intergovernmental Revenues (\$5.7 M or 6%) and Service, Revenue and Other Revenues (\$6.5 M or 6%). The 2023-2024 General Fund Budget was prepared to maintain the essential services provided to our citizenry. Through the municipal agencies we allocate resources that will be used to provide direct services to the citizens. In addition, with these resources we develop and achieve programmatic commitments to be carried out by municipal departments and offices, as outlined in the New Generation Strategic Plan.

General fund revenues are estimated at \$100.5 million, an increase of \$838 thousand or 0.84% percent over the current fiscal year budget, as adjusted.

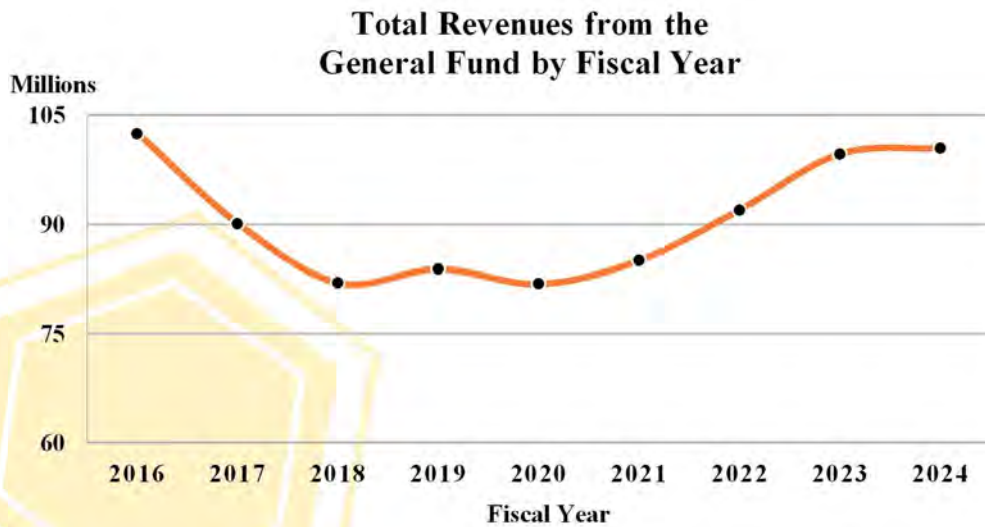
# BUDGET ANALYSIS

Graph 25



The following graph presents the Total General Fund Revenues by fiscal year. For the years 2016 through 2022, current or actual data is presented as derived from the audited financial statements. The data presented for the years 2023 and 2024 are the estimates contained in the corresponding budget requests.

Graph 26



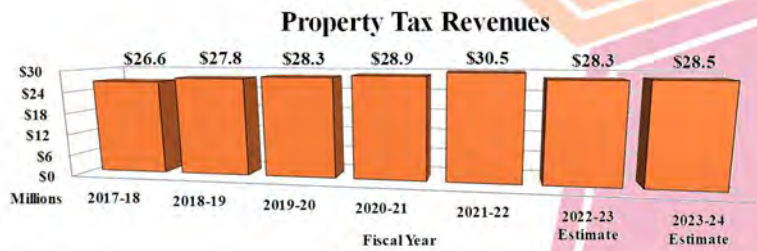


# BUDGET ANALYSIS

## BASIC PROPERTY TAX (\$28.5 MILLION)

The Basic Property Tax represents the largest revenue component of the General Fund. This source is a tax levied annually on the appraised value of all real estate and personal property in the City of Caguas. The limits established by Act 107, *supra*, for the Basic Tax on Real Estate Property is 6.00% and on Personal Property is 4.00%. The revenue estimate for the Basic Property Tax is submitted to the municipalities by notification from the CRIM, in accordance with Act No. 107 of August 14, 2020, as amended. For fiscal year 2023-2024, the estimate corresponding to the Basic Property Tax amounts to \$28.5 million.

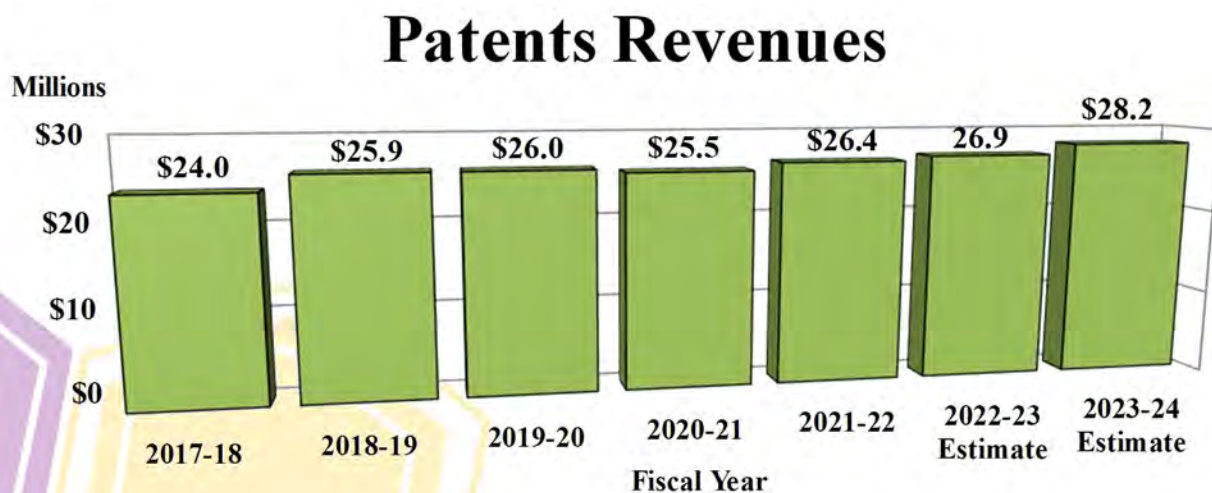
Graph 27



## MUNICIPAL PATENTS (\$28.2 MILLION)

Patent revenue is determined by the volume of gross sales generated by the City's businesses for the rendering of services or goods and by the type of business conducted pursuant to Chapter III of Book VII - Municipal Finance of Act 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. The same classifies municipal patents into financial and non-financial businesses. The tax rates for the payment of patents are imposed on any individual, trust, estate, succession, partnership, corporation, association and any form of service organization, financial sales, industry, or business; as well as any assignee, trustee, or representative, whether appointed by a court or by any other means that engages for profit in the rendering of any service, the sale of any property or any business within the territorial limits of the Municipality.

Graph 28



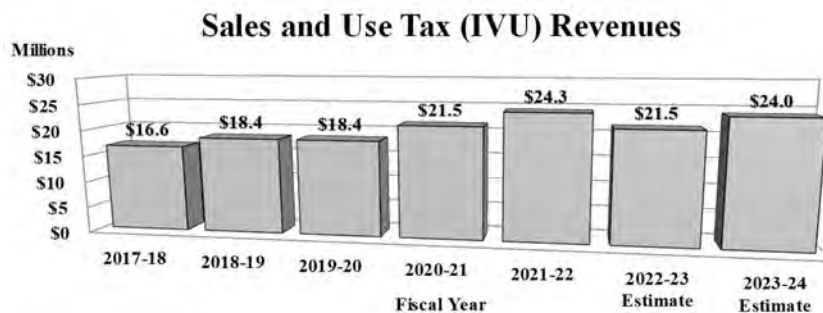
# BUDGET ANALYSIS

For the past several years, patent income has been stable. Both in the Urban Center and in other sectors, the creation of businesses has been diverse. We observe new offices and businesses that allow citizens and visitors to move around our city to meet their needs. In Caguas, we seek to provide them with tools and options that allow new merchants and/or suppliers to remain attentive to what is happening in our city, because they are already part of it.

## SALES AND USE TAX (SUT) (\$24.0 MILLION)

Act No. 80 of June 29, 2007, among other things, made it mandatory for all municipalities of Puerto Rico to establish a one-point five percent (1.5%) tax, of which our Municipality collects one percent (1%), as provided in Sections 2410 and 6189 of the Act. On the other hand, the Secretary of the Treasury collects point five percent (.5%).

Graph 29



The fraction of SUT revenue corresponding to the one percent (1%) collected by the Municipality for fiscal year 2023-2024 is estimated at \$24.0 million. Factors such as the rise in food prices and trends in consumption patterns and the creation of new businesses associated with the increase in the

population of the City and the Region, have kept this revenue stable and solid. The SUT collected in the Municipality applies to unprocessed food, not the portion of the tax collected by the Secretary of the Treasury. Despite the modifications made in the way the different establishments are managed, the estimated projected SUT revenue is over \$2.5 million, when compared to the previous fiscal year.

## LICENSES AND PERMITS (\$7.6 MILLION)

Within the category of licenses and permits, the line item with the highest income is the **construction tax**. This tax applies to all construction work within the territorial limits of the Municipality, carried out by a private individual or legal entity, for or on behalf of, or under contract or subcontract with an agency or instrumentality of the Central or Municipal Government or the Federal Government, including work that does not require the request or issuance of a permit by the Regulations and Permits Administration or the Permits Office of the Municipality of Caguas.

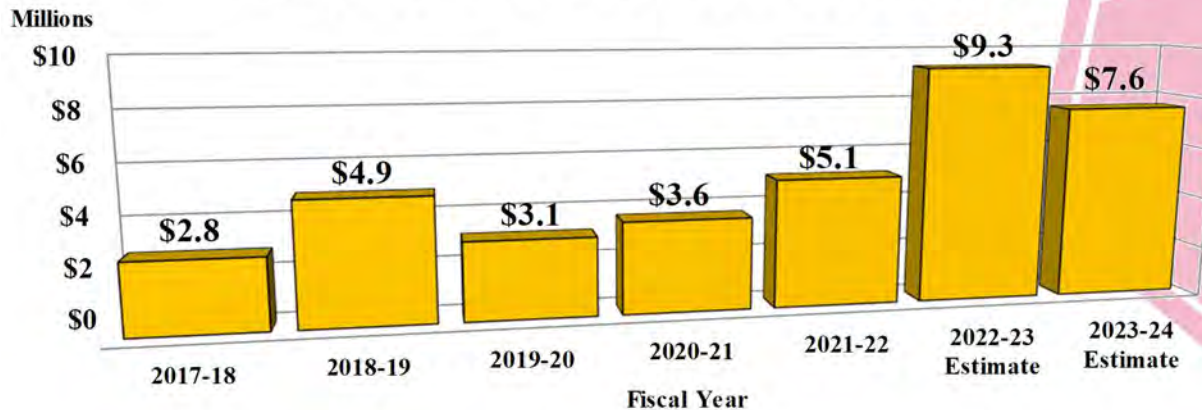
Any owner or contractor who carries out any construction activity must obtain a permit from the Municipal Government of Caguas, for which he/she pays up to a maximum of six percent (6%) of the cost of the construction work, in accordance with the tax rate, charges and exceptions established in Ordinance No. 11A-54, Series 2010-2011.

# BUDGET ANALYSIS

License and permit revenue for fiscal year 2023-2024 is estimated at \$7.6 million.

Graph 30

## Licenses and Permits Revenues



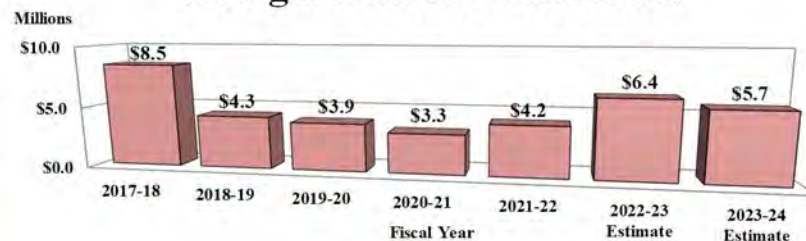
The projection for the next fiscal year continues to be based mainly on several factors: the continued use of internal regulations that establish tax rates for the payment of construction taxes, routine revenues and new construction projects that arise in the City. Around our city, there are projects underway and we expect that in the future new ones will continue to be developed, which will allow us to have a greater collection. Our staff will continue to use the strategies established for the collection of differences in projects, which has allowed us to collect more taxes and permits.

### INTERGOVERNMENTAL REVENUES (\$5.7 MILLION)

Intergovernmental Revenues constitute the fourth main component of the General Fund. It is comprised of the compensations and contributions of the Central Government, among which is included the Contribution in Lieu of Taxes paid by the Puerto Rico Electric Power Authority (PREPA) to the Municipality, as established in Act No. 83 of May 2, 1941. The amendment made by Act 57 of May 22, 2014, the Compensation in Lieu of Taxes (CELI) establishes how PREPA's Gross Income from the purchase of fuel and energy is distributed. The CELI comprises 11% of PREPA's Gross Revenues for this concept. These will be distributed as follows: 2% to the Stabilization Fund, 9% for Subsidies and Subsidy Costs and 89% for Contribution in Lieu of Taxes - CELI.

Graph 31

## Intergovernmental Revenues



For fiscal year 2023-2024, revenues are estimated at \$5.7 million. This figure represents a decrease of \$703 thousand or eleven percent (11%) from the current fiscal year.



# BUDGET ANALYSIS

## SERVICE REVENUES (\$713 THOUSAND)

Graph 32



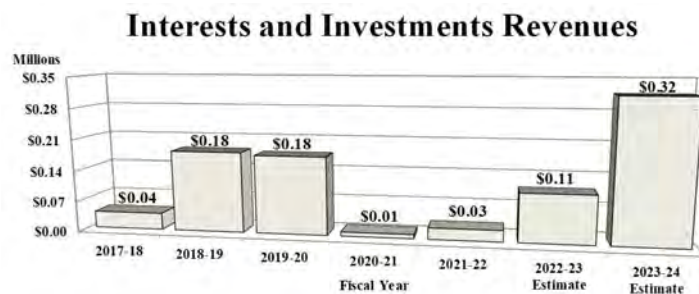
For the next fiscal year, service revenues are estimated at \$713 thousand. This line item is mainly funded by the Cost Recovery Program. This is a Program that compensates the general fund for the costs associated with utilities and other general services that, in some way, may be awarded or related to certain federal, state and local

programs administered by our Municipality. In addition to including in the Federal Funds proposals the indirect cost indexes approved by the Federal Government, we seek to strengthen the reimbursement of direct costs through the invoicing of other concepts such as: payroll, utilities, vehicle maintenance, fuel, postage, among others.

## INTEREST AND INVESTMENT INCOME (\$318 THOUSAND)

Interest income is generated as a result of yields on deposit accounts. It also comes from interest on investments, certificates of deposit and interest generated by the CAE account. For fiscal year 2023-2024, this revenue line item is estimated at \$318 thousand. This amount increased by \$208 thousand, compared to the previous fiscal year.

Graph 33



## SPECIAL FUNDS (\$90.4 MILLION)

Special fund resources are distinguished from the General Fund because they have a specific use, defined and regulated by local or federal law. Many of these funds are competitive and are obtained by submitting proposals to various central or federal government agencies. They are divided into the following revenue sources: contributions from the Federal Government, local revenues, contributions from Local Public Entities and other financial resources.

## FEDERAL FUNDS (\$40.6 MILLION)

Federal funds are contributions from the Federal Government that the Municipality obtains by submitting proposals to the U.S. Government to develop programs aimed at offering services in the areas of health, public safety, social welfare, housing, public transportation, employment and training, education, emergency services due to natural disasters and economic development, among others. The Municipality continues with the strategy of identifying new sources of federal funds available to cities.

# BUDGET ANALYSIS

For fiscal year 2023-2024, federal funds are estimated at \$40.6 million. Of these resources, \$30.2 million come from federal funds, which are estimated based on the proposals submitted to the Federal Government, and not necessarily based on a probability or certainty that they will be approved. In addition, \$10.4 million is part of the special funds for capital improvements, which are the result of allocations from the following programs: \$9.4 million from the Federal Emergency Management Agency (FEMA) and \$1.0 million from the Community Development Block Grant (CDBG).

## LOCAL REVENUES (\$20.0 MILLION)

Local revenues include the Special Additional Contribution (CAE) and other income and service revenues. The CAE constitutes the main item within local revenues. This revenue is generated under the Property Tax, i.e., it comes from a special levy on the taxable assessed value of property within the territorial limit of the Municipality of Caguas. It is used for the payment of the principal and interest of the municipal public debt. This revenue is received by notification from the CRIM to the Municipality and the prevailing rate under this concept is 3.50%. For the next fiscal year, local revenues that are part of the special funds are estimated at \$20.0 million, an increase of \$109 thousand with respect to the current fiscal year.

## LOCAL PUBLIC ENTITY CONTRIBUTIONS (\$3.9 MILLION)

Funds classified as Local Public Entity Contributions generally come from other Central Government agencies and transfers from Legislative Resolutions, among other entities. For fiscal year 2023-2024, such contributions are estimated at \$3.9 million. This amount represents an increase of \$371 thousand dollars with respect to the current fiscal year. These funds are used for service, direct attention and for the needs of citizens in all population groups.



# BUDGET ANALYSIS

## EXPENSES

The 2023-2024 Budget reflects projected expenditures totaling \$190.9 million for all funds. This represents a decrease of \$30.2 million compared to the current year's expenditure projection.

The City budgets expenditures based on and limited to revenue estimates. However, many of the programs and services offered to the citizens are financed in part by federal programs and other special funds. In this section we will provide details on our expenditure programming, i.e., the proposed distribution and use of the resources we estimate we will receive.

## EXPENDITURE PROGRAMMING BY FUNCTION

The Autonomous Municipality of Caguas directs its resources and efforts to satisfy the needs, problems and aspirations of its residents. Initially, priorities are established for the programs and activities through which services are provided to the residents of Caguas. In addition, these programs and activities are geared toward satisfying community needs.

In order to achieve a better coordination of services, and in line with the public policy of our Municipal Administration, the action programs are grouped into programmatic areas whose objectives are directed towards a common goal or achievement. On this basis, the Budget has been divided into six programmatic areas, which in turn are subdivided into thirteen sections.

The following are the goals, objectives, and activities of each Area and their assignment:

### *SOCIAL DEVELOPMENT*

The Social Development function is subdivided into the following program sectors: Health and Environment, Social Welfare, Recreation and Culture, and Security. The implementation of programs and services aimed at achieving the goals and objectives of these program sectors fall under the departments of: Environmental Affairs, Recycling and Sanitation, Human Development, Housing, Education, Citizen Services, Community Self-Development, Sports and Recreation, Cultural Development, Office of Emergency Management and the Police Corps. Municipal. For the development of this programmatic function, during Fiscal Year 2023-2024, resources amounting to **\$72.8 million** are being recommended.

In order to make our City a vibrant, safe, healthy, cultured and supportive city, our Municipal Government seeks to improve the quality of life of Caguas families. Through the provision of preventive health services, social services, recreational and cultural services, security services to life and property, and special services, we meet the needs of those who are on the margins of social and economic progress. We carry out activities that allow us to take the services of our municipal government to the wards, providing assistance and help to the citizens of those communities.



# BUDGET ANALYSIS

## *INFRASTRUCTURE AND MAINTENANCE*

The goal of the programs under this function is to turn Caguas into a City with the highest quality infrastructure, which will allow it to become a beautiful, orderly and modern city. To achieve this goal, programs are established to develop and maintain public roads in good condition; improve and increase the quality and quantity of drinking water in all housing developments, sectors and rural neighborhoods; rehabilitate storm and sanitary sewage facilities; and maintain our public buildings and facilities, including recreational areas, in optimal conditions.

The Autonomous Municipality of Caguas takes on this function and develops it through the programmatic sectors of Public Space Conservation and Urban Renewal. This functional classification includes the departments of Citizen Mobility, Public Works, Landscaping and Beautification, Building Conservation, the Secretariat of Infrastructure, the Permits Office and the Municipal Office for the Recovery and Reconstruction of the City. For the next fiscal year, resources amounting to **\$74.3 million** are recommended for this programmatic function.

## *ECONOMIC DEVELOPMENT*

An active Economic Development program is indispensable to achieve employment, income and production levels as a means to reduce extreme poverty and its inherent problems. In this way, we want Caguas to be a City of Entrepreneurship and Entrepreneurs.

The Autonomous Municipality of Caguas performs this function through the Commercial and Industrial Promotion and Facilities Management program sectors. The Secretariat of Economic Development is the municipal agency responsible for developing and implementing activities and programs in this area. For the development of this programmatic function during fiscal year 2023-2024, resources amounting to **\$3.4 million** are recommended.



# BUDGET ANALYSIS

## *ADMINISTRATION AND SUPERVISION*

The programs included in this classification provide the management services of administration, advice, supervision, and support necessary for the execution of public policy and the operation of the various municipal agencies. For the development of this function, during fiscal year 2023-2024, resources amounting to **\$15.4** million are being recommended.

## *INTERNAL OPERATIONAL SERVICES*

These services are those of a general nature, necessary for the operations of all departments and offices of the Municipality. Examples of these services are: accrued vacation pay, electric power, telephone service, water and sewer, insurance and contributions to the CRIM. For the payment of these services during fiscal year 2023-2024, resources amounting to **\$24.4** million are recommended.

## *LEGISLATION*

This function in the Autonomous Municipality of Caguas is exercised through the Municipal Legislature. This is a unicameral body consisting of 16 members. These citizens are elected by direct vote of the constituents of the City of Caguas in each General Election.

The powers of the Municipal Legislature are set forth in Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. The powers of this Body arise from the principle of separation of powers. This principle is fundamental in our democratic system of government, where the will of the People is the source of public power. For the development of legislative activities during fiscal year 2023-2024, an appropriation of **\$623** thousand is recommended.





# BUDGET ANALYSIS

Table 5

PROGRAM AREAS AND SECTORS FISCAL YEAR 2023-2024				
ASSIGNED BUDGET	2021-22	2022-23	2023-24	CAMBIO
<b>A. Social Development</b>				
Health and Environment	\$19,687,807	\$18,595,067	\$15,811,699	-\$2,783,368
Social Welfare	\$37,666,801	\$39,594,377	\$39,699,858	\$105,481
Recreation and Culture	\$4,073,025	\$3,700,543	\$4,645,509	\$944,966
Safety	\$10,874,082	\$11,281,964	\$12,657,555	\$1,375,591
<b>Total Social Development</b>	<b>\$72,301,715</b>	<b>\$73,171,951</b>	<b>\$72,814,621</b>	<b>-\$357,330</b>
<b>B. Infrastructure and Conservation</b>				
Conservation of Public Space	\$26,833,881	\$75,791,905	\$49,328,755	-\$26,463,150
Urban Renewal	\$74,728,456	\$25,484,711	\$24,984,031	-\$500,680
<b>Total Infrastructure and Conservation</b>	<b>\$101,562,337</b>	<b>\$101,276,616</b>	<b>\$74,312,786</b>	<b>-\$26,963,830</b>
<b>C. Economic Development</b>				
Comercial and Industrial Promotion	\$1,833,884	\$1,942,502	\$2,709,112	\$766,610
Administration of Facilities	\$624,155	\$666,818	\$715,279	\$48,461
<b>Total Economic Development</b>	<b>\$2,458,039</b>	<b>\$2,609,320</b>	<b>\$3,424,391</b>	<b>\$815,071</b>
<b>D. Administration</b>				
Executive Offices	\$1,602,294	\$1,503,076	\$1,907,645	\$404,569
Advisory Offices	\$3,802,640	\$10,492,472	\$4,435,696	-\$6,056,776
Secretariat of Administration	\$73,873,165	\$7,591,384	\$9,067,781	\$1,476,397
<b>Total Administration</b>	<b>\$79,278,099</b>	<b>\$19,586,932</b>	<b>\$15,411,122</b>	<b>-\$4,175,810</b>
<b>E. Legislation</b>				
Municipal Legislature	\$668,775	\$599,057	\$623,136	\$24,079
<b>Total Legislation</b>	<b>\$668,775</b>	<b>\$599,057</b>	<b>\$623,136</b>	<b>\$24,079</b>
<b>F. Internal Operational Services</b>				
General Appropriations	\$18,162,149	\$21,664,329	\$24,404,173	\$2,739,844
<b>Total Operational Services</b>	<b>\$18,162,149</b>	<b>\$21,664,329</b>	<b>\$24,404,173</b>	<b>\$2,739,844</b>
<b>BUDGET TOTAL</b>	<b>\$ 274,431,114</b>	<b>\$ 218,908,205</b>	<b>\$ 190,990,229</b>	<b>-\$ 27,917,976</b>



# BUDGET ANALYSIS

## EXPENDITURE PROGRAMMING BY CONCEPT

Of the \$100.5 million General Fund Budget for FY 2023-2024, an appropriation of \$46.8 million is proposed for compensation and benefits to municipal employees, \$21.4 million for statutory expenses and \$32.3 million for other general expenses and services.

### PERSONNEL EXPENSES

Personnel expenses represent the most significant portion of the General Fund budget. It includes salaries, the "Pay as you go" charge, federal social security contributions, fringe benefits, and vacation and sick pay. For fiscal year 2023-2024, this item contemplates an appropriation of \$46.8 million or 47%. This figure represents an increase of \$843 thousand or 2% over the current fiscal year. The major change is in the Salary concept for the implementation of the Classification and Compensation Plan for municipal employees in the current fiscal year and in fringe benefits. For fiscal year 2023-2024 the list of positions totals 1,164 positions including 1,095 regular and 69 irregular positions. When compared to the current fiscal year, there is an increase of fourteen (14) positions.

Table 6

PERSONNEL EXPENSES BUDGET				
CONCEPT	2023	2024 RECOMMENDED	\$ CHANGE	% CHANGE
Salaries	\$ 31,622,773.00	\$ 38,998,504.00	\$ 7,375,731.00	23%
Sick Leave	\$ 400,000.00	\$ 500,000.00	\$ 100,000.00	25%
"Pay Go" Charge	\$ 6,732,348.00	\$ 6,659,767.00	\$ (72,581.00)	-1%
Fringe Benefits	\$ 271,000.00	\$ 541,000.00	\$ 270,000.00	100%
Vacation Leave	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	200%
Reserve	\$ 6,930,000.00	\$ -	\$ (6,930,000.00)	-100%
<b>TOTAL</b>	<b>\$ 46,006,121</b>	<b>\$ 46,849,271</b>	<b>\$ 843,150</b>	<b>2%</b>

# BUDGET ANALYSIS

Table 7

POSITION BUDGET REPORT FISCAL YEAR 2023-2024				
DEPENDENCY	2021-22	2022-23	RECOMMENDED 2023-24	DIFFERENCE
Municipal Legislature	10	9	9	0
Office of the Mayor	43	40	44	4
Press and Communications	8	9	8	-1
Recovery and Reconstruction	10	13	14	1
Public Events	8	7	8	1
Office of the Executive Advisor	10	9	9	0
Human Resources	41	39	37	-2
Internal Audit	9	10	10	0
Planning Office	21	20	20	0
Environmental Affairs	7	7	7	0
Permits	32	33	33	0
Secretariat of Administration	7	7	6	-1
Finances	57	55	55	0
Municipal Clerk's Office	52	48	47	-1
Management and Budget	9	10	11	1
Information Technology	17	16	16	0
Purchasing and Auction	11	15	15	0
Infrastructure, Beautification and Building Conservation	29	29	29	0
Public Works	58	59	59	0
Recycling and Sanitation	106	101	103	2
Citizen Mobility	20	17	18	1
Beautification and Landscaping	78	78	78	0
Building Conservation	52	49	47	-2
Secretariat of Human Development	14	22	21	-1
Sports and Recreation	58	50	53	3
Cultural Development	60	56	56	0
Citizen Services	58	56	56	0
Housing	26	25	25	0
Education	21	19	19	0
Social Development and Community Self Management	19	17	19	2
Head Start Program	5	4	4	0
Secretariat of Economic Development	34	30	30	0
Emergency Management	55	56	34	-22
Municipal Police	160	135	135	0
Medical Emergencies	0	0	29	29
<b>Total</b>	<b>1,205</b>	<b>1,150</b>	<b>1,164</b>	<b>14</b>

# BUDGET ANALYSIS

## GENERAL EXPENSE

### STATUTORY ITEMS

Table 8

STATUTORY ITEMS BUDGET				
CONCEPT	2023	2024 RECOMMENDED	\$ CHANGE	% CHANGE
Health Expenses	\$ 7,794,147	\$ 3,982,252	\$ (3,811,895)	-49%
Operational Loans	5,636,313	5,025,764	\$ (610,549)	-11%
AEE	6,186,070	6,394,131	\$ 208,061	3%
Public Insurance	2,100,000	2,100,000	\$ -	0%
Contributions to CRIM	1,459,159	1,425,311	\$ (33,848)	-2%
Deficit	-	2,428,826	\$ 2,428,826	100%
Excavation Canon	12,000	12,000	\$ -	0%
<b>TOTAL</b>	<b>\$ 23,187,689</b>	<b>\$ 21,368,284</b>	<b>\$ (1,819,405)</b>	<b>-8%</b>

Statutory items are those that the Municipality is required by law to allocate resources in the budget as determined and reported by the state agency providing the service. Due to the nature of these accounts, the expense they represent cannot be assigned to a particular administrative unit, since all of them benefit from them. For this reason, they are budgeted in Program No. 38 - General Services of the Department of Finance.

The allocations to statutory items in the recommended budget for 2023-2024 represent a decrease of eight (8%) with respect to the current fiscal year. Said decrease corresponds to a reduction in the items of Health Expenses, Operating Loans, and the Contribution to the CRIM.

The Deficit line item is budgeted to amortize expenditures incurred in excess of fiscal year 2022-2023 appropriations as authorized in Sec. 2.091 of the Municipal Code. Twenty-five percent (25%) of the debt shall be included in the budget of the four (4) fiscal years subsequent to the fiscal year in which the debt is incurred.



# BUDGET ANALYSIS

## UNAVOIDABLE ITEMS

Table 9

UNAVOIDABLE ITEMS BUDGET				
CONCEPT	2023	2024 RECOMMENDED	\$ CHANGE	% CHANGE
Solid Waste Disposal	\$ 6,267,860	\$ 6,330,163	\$ 62,303	1%
Contributions:				
CIMATEC	710,000	710,000	\$ -	0%
C3TEC	200,000	245,416	\$ 45,416	23%
Sustainable Communities Development Youth Corporation	150,000	150,000	\$ -	0%
INTECO	50,000	50,000	\$ -	0%
Botanical Garden	162,300	162,300	\$ -	0%
AMSI	100,000	100,000	\$ -	0%
Aqueducts and Sewers	2,200,000	2,200,000	\$ -	0%
Telephones and Communications	774,488	774,488	\$ -	0%
Leasings	568,535	676,712	\$ 108,177	19%
Fuel and Lubricants	800,200	800,200	\$ -	0%
Travel Expenses	102,600	97,150	\$ (5,450)	-5%
Claims from Previous Years	639,000	480,000	\$ (159,000)	-25%
Scholarships	25,000	25,000	\$ -	0%
Food	125,000	125,000	\$ -	0%
Judgments	20,000	20,000	\$ -	0%
<b>TOTAL</b>	<b>\$ 12,894,983</b>	<b>\$ 12,946,429</b>	<b>\$ 51,446</b>	<b>0%</b>

Inescapable items are those that, although not legislated, by their nature are essential and indispensable for the services offered by the Municipality and/or for the fulfillment of strategic objectives. This category includes appropriations for the payment of utilities, solid waste management, contributions agreed to with organizations for the provision of services to the community, and payments for products necessary for municipal operations.

The allocation to unavoidable items reflects a similar amount with respect to the current fiscal year; there was an increase of only \$51 thousand dollars. The change is due to an increase in Waste Disposal of Contributions to Corporations and Leasing. In the first item, Act 53-2021 created the Extraordinary Fund to cover expenses related to Waste Disposal. For the second fiscal year, an appropriation of \$1.1 million was received for this special fund to supplement the funds of the Waste Disposal item. The remaining funds are budgeted at virtually the same amount as in the current fiscal year.

# BUDGET ANALYSIS

## OPERATING ITEMS

Table 10

OPERATIONAL ITEMS BUDGET				
CONCEPT	2023	2024 RECOMMENDED	\$ CHANGE	% CHANGE
Maintenance	\$3,114,425	\$2,536,386	(\$578,039)	-19%
Materials	1,423,525	1,479,695	56,170	4%
Publications and Announcements	360,545	455,725	95,180	26%
Uniforms	32,000	191,500	159,500	498%
Trainings	40,000	40,000	-	0%
<b>TOTAL</b>	<b>\$ 4,970,495</b>	<b>\$ 4,703,306</b>	<b>\$ (267,189)</b>	<b>-5%</b>

Operating items are those that cover general expenses for materials and supplies, some services, and other items necessary for the daily operations of the administrative units of the Municipality. Some of these services are to the community and others are of an administrative nature, that is, from one administrative unit to another or from one unit to the employees of the Municipality. Allocations to operational items show a decrease of five percent 5% with respect to the current fiscal year.

## OTHER EXPENSE ITEMS

In the category of other expenses are those that, although not essential and indispensable, are important and necessary for the programming of services to the community established by the Municipal Administration. These expenses complement the services that the Municipality already offers, and include such items as: professional services, non-professional services, activities and festivities, equipment purchases, and donations, among others. The allocation to other expenses represents an increase of sixteen percent (16%) compared to the current fiscal year's budget.

Table 11

OTHER EXPENSE ITEMS BUDGET				
CONCEPT	2023	2024 RECOMMENDED	\$ CHANGE	% CHANGE
Professional Services	\$ 4,312,692	\$ 4,741,346	\$ 428,654	10%
Non Professional Services	4,658,291	5,198,854	\$ 540,563	12%
Activities	1,952,900	3,031,500	\$ 1,078,600	55%
Equipment	1,125,921	1,142,107	\$ 16,186	1%
Donations	347,000	298,500	\$ (48,500)	-14%
Other	240,956	256,295	\$ 15,339	6%
<b>TOTAL</b>	<b>\$ 12,637,760</b>	<b>\$ 14,668,602</b>	<b>\$ 2,030,842</b>	<b>16%</b>

# BUDGET ANALYSIS

## FUND BALANCE

At June 30, 2022, the Fund Balance of all governmental funds was \$41.5 million. Of this, \$5.0 million is in the *General Fund*, \$11.9 million in the *Capital Improvement Fund*, \$22.3 million in the *Debt Service Fund*, a \$47 thousand deficiency in *Health and Citizen Services*, a \$476 thousand deficiency in *Social and Welfare Activities*, and \$2.8 million in *Nonmajor Funds*. Of the \$5.0 million in the *General Fund*, \$986 thousand corresponds to *Restricted Fund Balance*, \$3.6 million in *Assigned Fund Balance* and \$436 thousand in *Unassigned Fund Balance* which is used to meet contingencies or any other purpose determined by the Municipal Administration. With respect to the *General Fund*, the cash balance as of June 30, 2023 is projected to have a deficit of \$4.8 million. This represents an increase in spending due to Executive Order 2022-018 which authorized the provisions of Article 2.091 of the Municipal Code; authorizing the Director of Finance to incur obligations in excess (maximum of 10%) of the current fiscal year's spending budget.

Table 12

REVENUE, EXPENSES AND CHANGES IN THE FUNDS BALANCE TO JUNE 30, 2022								
CONCEPT	MAJOR GOVERNMENTAL FUNDS					OTHERS NON MAYOR FUNDS	TOTAL	
	GENERAL	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	HEALTH AND HUMAN SERVICES FUND	SOCIAL AND WELAFARE ACTIVITIES FUND			
+ Revenue	\$ 95,967,310	\$ 3,475,058	\$ 28,190,697	\$ 22,028,878	\$ 16,866,440	\$ 17,402,774.00	\$ 183,931,157	
- Expenses	90,406,676	7,133,626	23,277,336	21,461,378	17,883,812	16,276,712	176,439,540	
= Surplus (Deficit)	5,560,634	(3,658,568)	4,913,361	567,500	(1,017,372)	1,126,062	7,491,617	
+ Other Financiaal Sources	(5,328,945)	10,355,684	2,357,072	773,957	369,540	1,716,323	10,243,631	
+ Sale of Other Assets	253,000	-	-	-	-	-	253,000	
= Surplus (Deficit)	484,689	6,697,116	7,270,433	1,341,457	(647,832)	2,842,385	17,988,248	
Initial Fund Balance	4,542,698	5,237,838	15,053,946	(1,388,785)	171,764	(70,366)	23,547,095	
+/- Adjustment to Previous Periods	-	-	-	-	-	-	-	
= Initial Fund Balance Adjusted	4,542,698	5,237,838	15,053,946	(1,388,785)	171,764	(70,366)	23,547,095	
= <b>Final Fund Balance</b>	<b>\$ 5,027,387</b>	<b>\$ 11,934,954</b>	<b>\$ 22,324,379</b>	<b>\$ (47,328)</b>	<b>\$ (476,068)</b>	<b>\$ 2,772,019</b>	<b>\$ 41,535,343</b>	

Table 13

BALANCE SHEET - GOVERNMENTAL FUNDS TO JUNE 30, 2022								
CONCEPTO	MAJOR GOVERNMENTAL FUNDS					OTHERS NON MAYOR FUNDS	TOTAL	
	GENERAL	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	HEALTH AND HUMAN SERVICES FUND	SOCIAL AND WELAFARE ACTIVITIES FUND			
+ Assets	\$ 43,002,448	\$ 15,599,304	\$ 36,288,209	\$ 9,998,492	\$ 67,134,980	\$ 12,082,958	\$ 184,106,391	
- Liabilities	33,824,906	1,633,287	13,963,830	2,614,789	67,611,048	6,752,303	126,400,163	
+ Deferred inflows of Resources	4,150,155	2,031,063	-	7,431,031	-	2,558,636	16,170,885	
Fund Balances								
Nonspendable-Loans	-	-	-	-	467,777	751,110	1,218,887	
Restricted	-	-	-	-	-	25,887	25,887	
Committed	986,591	10,117,035	22,324,379	20,992	1,160,014	2,367,580	36,976,591	
Assigned	3,604,762	1,817,919	-	-	-	504,629	5,927,310	
Unassigned (Deficit)	436,034	-	-	(68,320)	(2,103,859)	(877,187)	(2,613,332)	
= Total	5,027,387	11,934,954	22,324,379	(47,328)	(476,068)	2,772,019	41,535,343	
<b>Liabilities and Fund Balance</b>	<b>\$ 43,002,448</b>	<b>\$ 15,599,304</b>	<b>\$ 36,288,209</b>	<b>\$ 9,998,492</b>	<b>\$ 67,134,980</b>	<b>\$ 12,082,958</b>	<b>\$ 184,106,391</b>	



# BUDGET ANALYSIS

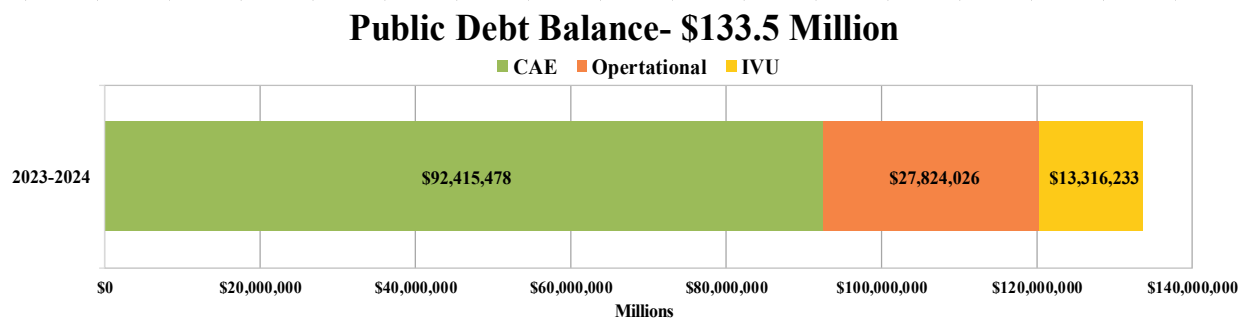
Table 14

REVENUES, EXPENSES AND CHANGES IN THE BALANCE OF THE GENERAL FUND						
CONCEPT		2018-19	2019-20	2020-21	2021-22	PROJECTION
	Revenue	\$ 95,190,866	\$ 89,036,768	\$ 92,458,542	\$ 95,967,310	\$ 98,181,806
-	Expenses	83,955,993	78,848,878	84,060,870	90,406,676	107,970,312
=	<b>Surplus (Deficit)</b>	11,234,873	10,187,890	8,397,672	5,560,634	(9,788,506)
+	Other Financial Sources	(16,770,388)	(5,879,768)	(4,383,754)	(5,328,945)	
+	Sale of other assets	1,400,000	51,000	-	253,000	
=	<b>Surplus (Deficit)</b>	(4,135,515)	4,359,122	4,014,018	484,689	(9,788,506)
	Initial Fund Balance Reported	(4,422,219)	(8,557,734)	(2,223,612)	4,542,698	5,027,387
+/-	Adjustment to Previous Periods	-	1,975,000	-	-	
=	Initial Fund Balance Adjusted	(4,422,219)	(6,582,734)	(2,223,612)	4,542,698	5,027,387
=	<b>Final Fund Balance</b>	\$ (8,557,734)	\$ (2,223,612)	\$ 1,790,406	\$ 5,027,387	\$ (4,761,119)

## PUBLIC DEBT

In recent years, the statutory limitations that had affected us as a municipality have improved. Transparency and process management have stabilized the trust of the institutions with our city. The operation of our municipality, despite the statutory impositions that may arise in the future, will continue forward designing, contracting, and completing the public works planned for our city.

Graph 34

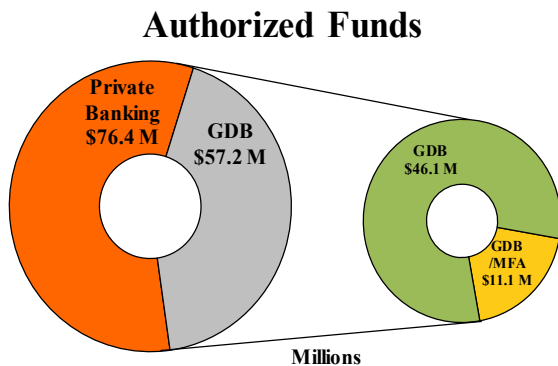


The total debt of the Autonomous Municipality of Caguas as of July 1, 2023, considering recent financings, amounts to \$133,555,737.27. This debt is comprised of \$92,415,478.09 (69.2%) in general obligation bonds and/or notes considered as financing based on the Special Additional Contribution (CAE); \$27,824,025.71 (20.8%) corresponding to special obligation bonds and/or notes that represent debts secured with general fund revenues; and \$13,316,233.47 (10.0%) corresponding to special obligation bonds and/or notes payable from the Sales and Use Tax (SUT) redemption fund. Pursuant to Section 7.253 of the Puerto Rico Municipal Code (Act 107-2020), the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF) is created. This is an

# BUDGET ANALYSIS

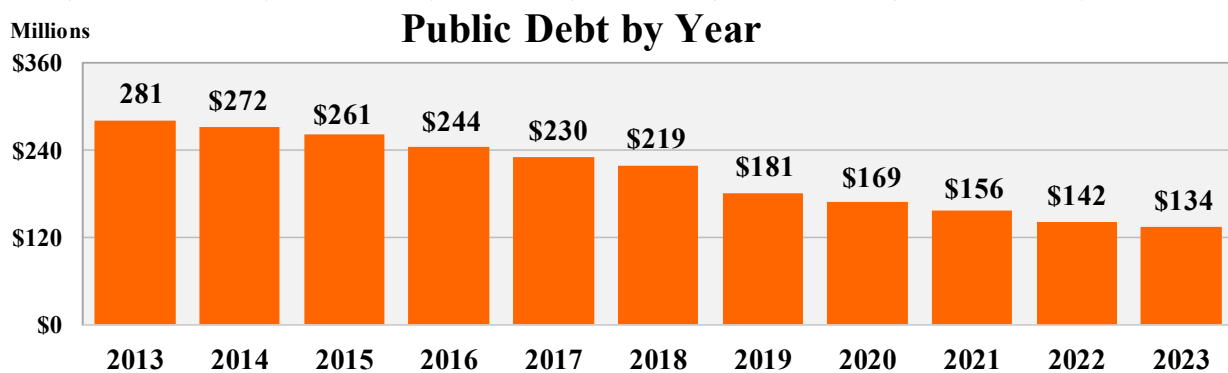
independent Public Corporation and was created with the purpose of acting as fiscal agent, financial advisor, and reporting agent for the Government of Puerto Rico. AAFAF assumed most of the responsibilities previously held by the Government Development Bank (GDB). The GDB completed a restructuring process of certain financial obligations under Act 109-2017, as amended. The loans were transferred from the GDB to the "GDB Debt Recovery Authority" (new creditor). The terms of all loans remain in full force and term, being the same enforceable by GDB.

Graph 35



Of the total debt of \$133,555,737.27, 42.8% corresponds to loans transferred to the GDB Debt Recovery Authority, advised by AAFAF, and 57.2% to Commercial Banking. Statistics for the last few years have shown fluctuations in public debt. When taking into account the fiscal year with the highest amount, the debt has decreased by almost \$147,000,000 million, which represents a (52.3%). Total Public Debt as of July 1, 2022 amounted to \$142.2 million. Payments issued during fiscal year 2022-2023 total \$8.6 million, leaving a balance of \$133.6 million in debt.

Graph 36



## GENERAL OBLIGATIONS - CAE LOANS (DEBTS BASED ON THE SPECIAL ADDITIONAL CONTRIBUTION)

Financing evidenced by general obligations is limited by the Legal Margin authorized by Law; that is, it may not exceed 10% of the aggregate assessed valuation of taxable property within the Municipality (the "Legal Margin"). The amount by which such balance exceeds the outstanding general obligation balance is the available Legal Margin.

# BUDGET ANALYSIS

The value of taxable property, pursuant to the provisions of Act No. 7 of March 9, 2009, as amended, known as the "Special Act Declaring a State of Fiscal Emergency to Save the Credit of Puerto Rico", amounts to \$1,263,211,091. Therefore, the Borrowing Margin of the Municipality is \$126,321,109 based on data received through June 30, 2022. Discounting the outstanding debt as of July 1, 2023 of (\$100,952,478), the Available Legal Margin would result in \$25,368,631. These totals are the most current values held by the Municipality.

Table 15

CAE LEGAL MARGINS		
DESCRIPTION		AMOUNT
Taxable Value of Municipal Property		\$1,263,211,091
Borrower Margin (10%)		126,321,109
Debt in Circulation - July 1, 2023	-	100,952,478
Available Legal Margin	=	25,368,631

The current and/or authorized debt comprises the issuance of general obligation bonds or notes originated by the Municipality in accordance with the purposes legally authorized by the Puerto Rico Municipal Code. Ninety-one-point four percent (91.4%) of the funds authorized through CAE borrowings have been used for the development of long-term public works and the remaining eight-point six percent (8.6%) for the acquisition of equipment and other short-term purposes.

Sixty-three-point four percent (64.9%) of the general obligations are concentrated in Private Banking, at a highly competitive interest rate. The remaining thirty-five-point one percent (35.1%) is directly with the GDB Debt Recovery Authority, advised by AAFAF, at an interest rate of one point fifty percent (1.50%) over the Prime Rate with a minimum of six percent (6%).

The Special Additional Tax (CAE) imposed by the Municipality through Ordinance No. 08B-28, Series 2008-2009, is three percent (3%) on all property subject to taxation within the geographic limits of the Municipality. The proceeds of said tax are paid into the Municipal Debt Redemption Fund established by the Municipal Revenue Collection Center (CRIM).

The Municipality uses approximately \$18,856,421 of the revenues from the special additional property tax for the purpose of paying debt service on obligations evidenced by general obligation bonds or notes (CAE). The projected balance of the Municipal Redemption Fund to determine the ability to pay as of July 1, 2023 is approximately \$32,410,684. Revenues for the fund for fiscal year 2023-2024 are estimated to be \$19,958,267.

Table 16

CAE REDEMPTION FUND			
DESCRIPTION			AMOUNT
CAE Estimated Initial Balance	1 julio 2023		\$32,410,684
CAE Revenue	2023-2024	+	\$19,958,267
Total Available		=	\$52,368,951
Loan Payments	2023-2024	-	\$18,856,421
CAE Estimated Final Balance	30 junio 2024	=	\$33,512,530



# BUDGET ANALYSIS

The Redemption Fund Balance, as of June 30, 2024, is estimated at \$33,512,530. The excess arising from the proceeds of the Special Additional Contribution and deposits in the Municipal Public Debt Redemption Fund that are not directly pledged to service outstanding Municipal General Obligation Bonds or Notes, are resources available for the redemption of additional debt and/or for operating expenses, with prior review and certification by the Puerto Rico Financial Advisory Authority and Fiscal Agency (AAFAF).

## SPECIAL OBLIGATIONS - OPERATING LOANS (DEBTS SECURED BY THE GENERAL FUND)

The debt for bonds or special obligation notes corresponds to loans where the source of repayment comes from the operating revenues of the Municipality. The maximum amount allowable for the payment of these loans may not exceed 10% of the average recurring operating revenues of the Municipality for the two (2) fiscal years immediately preceding the current fiscal year. At present, the maximum allowable for the payment of debt is \$9,417,303. For fiscal year 2023-2024, the payment of principal and interest of the current debt is estimated at \$5,025,737. Therefore, the payment capacity to issue additional debt is \$4,391,566.

Table 17

OPERATIONAL LEGAL MARGIN		
DESCRIPTION		AMOUNT
Average Revenue for the past two (2) years		\$94,173,029
Maximum Allowable for Debt Payment (10%)	+	\$9,417,303
Total Loan Payments	-	\$5,025,737
Ability to Pay Additional Debt	=	\$4,391,566

Act No. 107, *supra*, allows special obligation bonds or notes to be used to finance public works or improvements, equipment acquisition, payment of operating expenses, and cover budget deficits, among others. Eighty-six-point one percent (86.1%) of the special obligations contracted by the Municipality are financed on a long-term basis, and most of them correspond to the development of public works and improvements. The remaining thirteen-point nine percent (13.9%) of the debt is financed on a short-term basis and pertains to the acquisition of equipment.

Fifty-eight-point eight percent (58.8%) of the operational obligations are concentrated in Commercial Banking at a highly competitive interest rate. The remaining forty-one-point two percent (41.2%) is directly with the GDB Debt Recovery Authority, advised by AAFAF, at a variable interest rate.

# BUDGET ANALYSIS

## SPECIAL OBLIGATIONS - IVU LOANS (DEBTS SECURED BY THE SUT REDEMPTION FUND)

As of June 30, 2022, the obligations for borrowings payable from the Municipal Redemption Fund (IVU) amounted to \$13,316,233.47. In Book VII - Municipal Treasury, Chapters V and VI create a special fund called the Municipal Administration Fund (FAM) and the Municipal Financing Corporation (COFIM) respectively; the debt corresponding to the municipalities will be covered by the COFIM Redemption Fund.

The COFIM Redemption Fund shall be funded each fiscal year from the following sources: (1) the product of one percent (1%) of the Municipal Tax collected during the previous fiscal year multiplied by a fraction whose numerator shall be point three percent (0.3%) and whose denominator shall be the Municipal SUT tax rate, or (2) the applicable Fixed Income. For fiscal year 2023-2024 the Fixed Rent shall be seventy-three million eight hundred and thirty-one thousand seven hundred and sixty eight dollars (\$73,831,768). The Fixed Rent for each subsequent fiscal year shall be equal to the Fixed Rent for the previous year plus one point five percent (1.5%) of the Fixed Rent.

Table 18

IVU REDEMPTION FUND		
DESCRIPTION		AMOUNT
Fund Balance: July 1, 2023		\$2,773,351
Debt Service: 2023-2024	-	2,357,672
Fund Excess: June 30, 2024	=	\$415,679

\* Debt Service according to Amortization Table. Excess of the Fund reflects the balance in the Banking Statement.

increasing its payment capacity for SUT financings. The balance in the Municipal Redemption Fund, projected as of July 1, 2024, amounts to four hundred fifteen thousand six hundred seventy-nine thousand dollars (\$415,679).

Among the authorized purposes for obtaining this financing are the use of programs for the collection of solid waste and recycling, construction of works and permanent improvements, health and safety, payment of payroll and related expenses such as employer contributions or payroll taxes; in any activity or project within the sound public administration of the Municipality, except for the payment of payroll and expenses related to the same activities or projects.

This fund is funded by the deposits made from the collections corresponding to two percent (.2%) of the proceeds of the five percent (.5%) Municipal Sales and Use Tax authorized and collected by the Secretary of the Treasury. The authorized financing payable from the SUT is not subject to the borrowing margin limitations. Pursuant to the provisions of Section 2707 of Act No. 80 of July 29, 2007, as amended, the Municipality authorized the transfer to the Municipal Redemption Fund of one hundred percent (100%) of the revenues of the Municipal Development Fund for the purpose of

# BUDGET ANALYSIS

## CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is a planning tool that aims to identify and schedule the permanent works and improvement projects necessary for the future of our City. It emphasizes the strategic use of infrastructure to promote economic development and community revitalization, create and maintain municipal facilities to improve our services, and develop projects that promote sports and cultural activities.

This program groups the proposed projects in their acquisition, design, and construction stages. For each project, it defines, among other things, the administrative unit primarily responsible for its development and the estimated cost and date of operation.

This section includes a list of the projects to be undertaken during the next fiscal year and their respective funding sources. In addition, it details the amount of funds that the Municipality proposes to invest specifically during fiscal year 2023-2024, which is known as the Annual Element of the Capital Improvement Program.

The principal sources of financing for the development of capital works and capital improvement projects are:

- Issuance of Bonds, Notes and other financing instruments, which are backed by revenues provided by the Special Additional Tax (CAE), the General Fund and the Sales and Use Tax (IVU) Redemption Fund.
- Contributions from the Government of the United States of America and Contributions from the Government of Puerto Rico.
- Legislative contributions approved by joint resolutions for the execution of projects through the Municipal Development Fund of the Sales and Use Tax.

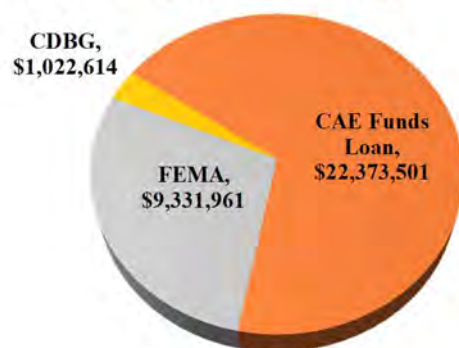
The country's fiscal situation has limited access to the bond market. However, due to its fiscal discipline, the Municipality was able to obtain approval from the Fiscal Control Board last February for financing from Banco Popular for improvements to several roads in our Municipality.

A summary of the total investment of funds is presented in the chart. The projects listed in the table mark the beginning of the City's reconstruction.

The Annual Element of the 2023-2024 Capital Improvement Program is **\$32,728,076**. The City, under the Capital Improvement Program, continues to undertake rehabilitation, repair, waterproofing and improvement projects to various facilities and areas of the City. As of June 30, 2022, the City had a fund balance of \$11.9 million in the Capital Improvement Fund.

Figure 37

### Summary of Funds Capital Improvements Program





# BUDGET ANALYSIS

Table 19

<b>Federal Emergency Management Agency (FEMA)</b>	
<b>\$9,331,961</b>	
<b>PROJECT</b>	<b>COST</b>
Road Improvements PR-765, San Salvador Ward	\$ 2,090,778
Improvements Los Reyes Bridge, Las Carolinas	\$ 1,573,638
Road Improvements Beatriz Ward	\$ 1,075,252
Road Improvements Cañaboncito Ward	\$ 1,023,354
Street Lighting	\$ 759,586
Road Improvements Rio Cañas Ward	\$ 653,510
Road Improvements Tomás de Castro Ward	\$ 404,040
Road Improvements Bairoa Ward	\$ 367,850
Road Improvements Borinquen Ward	\$ 346,676
Road Improvements Urb. Parque del Monte, Cañabón Ward	\$ 284,859
Road Improvements Pueblo Ward	\$ 199,174
Road Improvements Turabo Ward	\$ 190,907
Road Improvements San Antonio Ward	\$ 126,218
Road Improvements Urb. Estancias del Bosque	\$ 124,614
Road Improvements PR -172, Cañaboncito Ward (Interior)	\$ 111,506
<b>Community Development Block Grant (CDBG)</b>	
<b>\$1,022,614</b>	
<b>PROJECT</b>	<b>COST</b>
Improvements Baseball Parks	
Bairoa La 25	\$ 80,000
Villa Turabo	\$ 35,000
Reconstruction of Streets and Roads	
Bairoa Ward	\$ 530,614
Turabo Ward	\$ 377,000
<b>"Loan - CAE Fund</b>	
<b>\$22,373,501"</b>	
<b>PROJECT</b>	<b>COST</b>
Improvements to Sports and Recreation Facilities	
Los Campeones Park	\$ 827,014
Millán Clara Track	\$ 751,902
Recreational Facilities Urb. Santa Juana I y II	\$ 480,761
Improvements Roger Mendoza Coliseum	\$ 13,300,000
Asphalt Projects:	
State Avenues and Roads	\$ 1,450,655
Bairoa Ward	\$ 122,619
Beatriz Ward	\$ 527,789
Cañabón Ward	\$ 940,643
Cañaboncito Ward	\$ 1,047,943
Pueblo Ward	\$ 289,292
Rio Cañas Ward	\$ 1,324,619
Tomás de Castro Ward	\$ 981,619
Turabo Ward	\$ 328,645

# DETAILED BUDGET

Table 20

ESTIMATED REVENUES FISCAL YEAR 2023-24				
REVENUE SOURCES	2021-22	2022-23	2023-24	CHANGE
<b>GENERAL FUND RESOURCES</b>				
<b>A. S/L Property Tax</b>				
S/L Property Tax: Not Exonerated	\$16,440,486	\$17,439,051	\$17,107,086	-\$331,965
1% & 3% (Previously General Fund)	11,109,814	11,744,109	11,399,126	-\$344,983
<b>Total S/L Property Tax</b>	<b>\$27,550,300</b>	<b>\$29,183,160</b>	<b>\$28,506,212</b>	<b>-\$676,948</b>
<b>B. Patents</b>				
Patents	\$24,900,000	\$25,614,000	\$26,530,000	\$916,000
Interests for Delays in Patents	975,000	860,000	860,000	\$0
Surcharges for Delays in Patents	500,000	500,000	800,000	\$300,000
<b>Total for Patents</b>	<b>\$26,375,000</b>	<b>\$26,974,000</b>	<b>\$28,190,000</b>	<b>\$1,216,000</b>
<b>C. Sales and Use Tax (IVU)</b>				
Sales and Use Tax	\$18,800,000	\$21,495,100	\$23,990,000	\$2,494,900
<b>Total for Sales and Use Tax (IVU)</b>	<b>\$18,800,000</b>	<b>\$21,495,100</b>	<b>\$23,990,000</b>	<b>\$2,494,900</b>
<b>D. Intergovernmental Revenue</b>				
Compensation:				
AEE	\$4,356,422	\$6,186,070	\$5,347,689	-\$838,381
Equalization Fund & Electronic Lottery	\$570,148	\$221,268	\$356,541	\$135,273
Lottery				
<b>Total Intergovernmental Revenue</b>	<b>\$4,926,570</b>	<b>\$6,407,338</b>	<b>\$5,704,230</b>	<b>-\$703,108</b>
<b>E. Eventual Revenues</b>				
CAE Fund Surplus	\$1,600,000	\$1,400,000	\$1,400,000	\$0
IVU Fund Surplus	\$0	\$3,000,000	\$3,000,000	\$0
Other Eventual Revenue	550,000	150,000	150,000	\$0
<b>Total Eventual Revenues</b>	<b>\$2,150,000</b>	<b>\$4,550,000</b>	<b>\$4,550,000</b>	<b>\$0</b>

# DETAILED BUDGET

## ESTIMATED REVENUES FISCAL YEAR 2023-24

REVENUE SOURCES	2021-22	2022-23	2023-24	CHANGE
<b>GENERAL FUND RESOURCES</b>				
<b>G. Revenue for Services</b>				
Waste Disposal:				
Public schools	\$40,000	\$0	\$0	\$0
Transshipment Plant	40,000	0	0	\$0
Sale of Stamps and Receipts	2,900	4,500	4,500	\$0
Other Revenue from Services:				
Utilities Transportation Center	8,900	8,900	8,900	\$0
Personal Expense Recovery: Prog CDBG	380,000	380,000	380,000	\$0
Personal Expense Recovery: Prog H.Start	100,000	100,000	100,000	\$0
Utilities	100,000	100,000	100,000	\$0
Vehicle Maintenance and Fuel	20,000	20,000	20,000	\$0
Others	100,000	100,000	100,000	\$0
<b>Total Revenue for Services</b>	<b>\$791,800</b>	<b>\$713,400</b>	<b>\$713,400</b>	<b>\$0</b>
<b>H. Miscellaneous Revenue</b>				
Rent of Premises and Municipal Property:				
Transportation Center I	\$29,000	\$29,000	\$29,000	\$0
Our School	12,000	0	0	\$0
Gautier Benítez Plaza: Land	24,420	24,420	24,420	\$0
<b>Total Miscellaneous Revenue</b>	<b>\$65,420</b>	<b>\$53,420</b>	<b>\$53,420</b>	<b>\$0</b>
<b>I. Bank Interests</b>				
Investment Interests	\$60,000	\$60,000	\$10,000	-\$50,000
Bank Interests	50,000	50,000	308,000	\$258,000
<b>Total Bank Interests</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$318,000</b>	<b>\$208,000</b>
<b>J. Fines and Confiscations</b>				
Traffic	\$900,000	\$900,000	\$900,000	\$0
<b>Total Fines and Confiscations</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>
<b>GENERAL FUND TOTAL</b>	<b>\$90,979,720</b>	<b>\$99,697,048</b>	<b>\$100,535,892</b>	<b>\$838,844</b>
Eventual Revenues: Budget Realignment	\$1,768,828	\$2,312,140	\$0	-\$2,312,140
<b>GENERAL FUND TOTAL (ADJUSTED)</b>	<b>\$92,748,548</b>	<b>\$102,009,188</b>	<b>\$100,535,892</b>	<b>-\$1,473,296</b>



# DETAILED BUDGET

## ESTIMATED REVENUES FISCAL YEAR 2023-24

REVENUE SOURCES	2021-22	2022-23	2023-24	CHANGE
<b>SPECIAL FUNDS RESOURCES</b>				
<b>SPECIAL FUNDS FOR OPERATIONS</b>				
<b>A. Federal Contributions</b>				
CNCS-STATE/AmeriCorps	\$75,467	\$77,458	\$0	-\$77,458
DE- XX1st Century Academic Learning Center	810,000	810,000	810,000	\$0
FTA - Cares Act. COVID19	2,015,000	0	0	\$0
HHS-Head Start/Early Head Start Program	16,750,156	17,216,047	18,408,733	\$1,192,686
HUD- HOME Program	729,906	729,906	854,123	\$124,217
HUD-Section 8, Certified/Certificates	7,570,315	8,129,258	7,695,089	-\$434,169
HUD-Emergency Solution Grant Program (ESG)	150,396	150,936	149,968	-\$968
HUD-Community Development Program (CDBG)	699,036	663,036	674,886	\$11,850
HUD- American Rescue Plan Act. (HOME)	0	2,645,438	0	-\$2,645,438
Federal Transit Administration (FTA)	0	4,455,869	1,600,108	-\$2,855,761
USDT - American Rescue Plan Act.	66,817,666	0	0	\$0
<b>Total Federal Contributions</b>	<b>\$95,617,942</b>	<b>\$34,877,948</b>	<b>\$30,192,907</b>	<b>-\$4,685,041</b>
<b>B. Contribution S/L Property (CAE)</b>				
DF-Contribution S/L Property (CAE) : Not Exonerated	\$19,180,567	\$19,848,398	\$19,958,267	\$109,869
<b>Total Contribution S/L Property</b>	<b>\$19,180,567</b>	<b>\$19,848,398</b>	<b>\$19,958,267</b>	<b>\$109,869</b>
<b>C. Intergovernmental Revenue</b>				
Extraordinary Fund - Law 53-2021	0	1,177,340	1,139,750	-\$37,590
<b>Total Intergovernmental Revenue</b>	<b>\$0</b>	<b>\$1,177,340</b>	<b>\$1,139,750</b>	<b>-\$37,590</b>
<b>D. Contributions from Local Public Entities</b>				
ACUDEN-Child Care Program	\$653,682	\$728,594	\$957,460	\$228,866
ADFAN-Serv Domestic Violence Victim Support	50,000	50,000	60,000	\$10,000
ADFAN-Support for Survivors of Sexual Assault	0	71,965	94,950	\$22,985
ADFAN-Emergency Preparedness and Response to Victims of Violence	0	0	21,500	\$21,500
ADFAN-Family Violence Prevention Services Program	0	20,664	0	-\$20,664
ADSEF - Women's Zone (Self-sufficiency)	200,000	148,212	147,212	-\$1,000
DE-Children's Food Program	1,200,000	904,321	970,000	\$65,679
DE-School Transportation Program	522,408	990,100	990,100	\$0
DE- Library Services Program	0	18,000	18,000	\$0
DF-Program for the Elderly	160,270	296,014	194,880	-\$101,134
DJ-Prog. Support for Victims of Domestic Violence (VOCA)	268,920	0	0	\$0
DJ-Project Free Your Wings (VOCA)	0	0	144,000	\$144,000
DE -Law 205- English/Civics Program	48,879	140,200	140,200	\$0
DT-Law 52	0	116,556	118,030	\$1,474
<b>Total Other Contributions</b>	<b>\$3,104,159</b>	<b>\$3,484,626</b>	<b>\$3,856,332</b>	<b>\$371,706</b>

# DETAILED BUDGET

## ESTIMATED REVENUES FISCAL YEAR 2023-24

REVENUE SOURCES	2021-22	2022-23	2023-24	CHANGE
<b>SPECIAL FUNDS RESOURCES</b>				
<b>SPECIAL FUNDS FOR OPERATIONS</b>				
<b>E. Revenue for Services</b>				
DF- Stationometer Commission	25,000	25,000	27,000	\$2,000
DPMC- Special Trips	10,000	5,000	5,000	\$0
DCE-Public Schools Routine Maintenance Project (OMEF)	436,632	473,340	414,405	-\$58,935
DDC- Tobacco Museum-Cigar Sales	500	12,000	18,000	\$6,000
DDC- Contributions to Activities	50,000	10,000	10,000	\$0
DRD- Soft Drink Machine Commissions	8,000	4,000	4,000	\$0
SM - Soft Drink Machine Commission	2,000	4,200	4,200	\$0
DRD – Camp Muni	40,000	0	50,000	\$50,000
DRS - Community Contribution (ETDS)	25,000	25,000	25,000	\$0
DRS - Royalties for Collection of Solid Waste (ETDS)	120,000	120,000	120,000	\$0
OMME- Medical Emergency Ambulance Services	350,000	350,000	625,000	\$275,000
OP- Signs and Advertisements Program	20,000	20,000	10,000	-\$10,000
PM- Fines Public Order Code	10,000	10,000	10,000	\$0
SDE - Reinvestment and Development Fund	0	234,000	250,000	\$16,000
SDE-Tourism Store	1,000	1,000	1,000	\$0
SDE- Market Square Utilities	36,000	36,000	36,000	\$0
<b>Total Revenue for Services</b>	<b>\$1,134,132</b>	<b>\$1,329,540</b>	<b>\$1,609,605</b>	<b>\$280,065</b>
<b>F. Other Revenue</b>				
DRS- Recycling Commission	35,000	45,000	45,000	\$0
SDE- Income:				
Plaza Palmer Carts	11,000	10,000	9,600	-\$400
Emerging Business Center	30,000	30,000	30,000	\$0
Parking lots	24,000	24,000	21,600	-\$2,400
Marketplace	158,520	144,000	146,000	\$2,000
Advertising Areas in Public Space	21,300	21,300	0	-\$21,300
DDC-Income from Cultural Facilities and Museums	20,000	15,000	2,000	-\$13,000
DRD-Rentals for Sports and Recreational Facilities	18,000	59,500	71,000	\$11,500
DRS - Solid Waste Transfer Station Rental	300,000	300,000	300,000	\$0
DSM- Cafeteria Rent Government Center	4,200	4,200	4,200	\$0
DSM-Lincoln Center Plaza Rentals	155,607	200,000	200,000	\$0
DSM-Cemetery No. 3 Niches	145,445	145,000	140,000	-\$5,000
<b>Total Other Revenue</b>	<b>\$923,072</b>	<b>\$998,000</b>	<b>\$969,400</b>	<b>-\$28,600</b>
<b>Total Special Funds for Operations</b>	<b>\$119,959,872</b>	<b>\$61,715,852</b>	<b>\$57,726,261</b>	<b>-\$3,989,591</b>



# DETAILED BUDGET

## ESTIMATED REVENUES FISCAL YEAR 2023-24

REVENUE SOURCES	2021-22	2022-23	2023-24	CHANGE
<b>SPECIAL FUNDS RESOURCES</b>				
<b>SPECIAL FUNDS FOR CAPITAL IMPROVEMENTS</b>				
<b>G. Federal Contributions:</b>				
Federal Emergency Management Administration (FEMA)	\$47,466,586	\$36,727,557	\$9,331,961	-\$27,395,596
City Revitalization Program (CDBG-DR)	15,015,298	3,786,945	0	-\$3,786,945
Federal Transit Administration (FTA)	0	10,768,478	0	-\$10,768,478
HUD-Community Development Prog. (CDBG)	1,009,638	1,045,638	1,022,614	-\$23,024
<b>Total Federal Contributions</b>	<b>\$63,491,522</b>	<b>\$52,328,618</b>	<b>\$10,354,575</b>	<b>-\$41,974,043</b>
<b>II. Other Financial Resources:</b>				
CAE Loans	\$0	\$0	\$22,373,501	\$22,373,501
Loan - General Obligation Promissory Note	\$0	\$5,166,687	\$0	-\$5,166,687
<b>Total Other Financial Resources</b>	<b>\$0</b>	<b>\$5,166,687</b>	<b>\$22,373,501</b>	<b>\$17,206,814</b>
<b>Total Special Funds for Capital Improvements</b>	<b>\$63,491,522</b>	<b>\$57,495,305</b>	<b>\$32,728,076</b>	<b>-\$24,767,229</b>
<b>TOTAL SPECIAL FUNDS RESOURCES</b>	<b>\$183,451,394</b>	<b>\$119,211,157</b>	<b>\$90,454,337</b>	<b>-\$28,756,820</b>
<b>TOTAL ALL RESOURCES</b>	<b>\$276,199,942</b>	<b>\$221,220,345</b>	<b>\$190,990,229</b>	<b>-\$30,230,116</b>



# DETAILED BUDGET

Table 21

EXPENDITURE PROGRAMMING FISCAL YEAR 2023-2024						
GENERAL FUND						
Offices and Departments	Personnel Expense	General Expense	Total	%	Special Funds	Grand Total
<b>A. Legislation and Executive</b>						
Municipal Legislature	\$384,286	\$238,850	\$623,136	0.62%	\$0	\$623,136
Mayor's Office	\$1,550,635	\$357,010	\$1,907,645	1.90%	\$0	\$1,907,645
<b>Subtotal</b>	<b>\$1,934,921</b>	<b>\$595,860</b>	<b>\$2,530,781</b>	<b>2.52%</b>	<b>\$0</b>	<b>\$2,530,781</b>
<b>B. Oficinas Asesoras</b>						
Executive Advisor's Office	\$435,540	\$234,000	\$669,540	0.67%	\$0	\$669,540
Human Resources	\$1,700,416	\$313,950	\$2,014,366	2.00%	\$118,030	\$2,132,396
Internal Audit	\$432,308	\$4,400	\$436,708	0.43%	\$0	\$436,708
Planning Office	\$791,152	\$66,400	\$857,552	0.85%	\$339,500	\$1,197,052
Environmental Affairs	\$283,172	\$19,625	\$302,797	0.30%	\$0	\$302,797
Permits	\$1,245,064	\$102,090	\$1,347,154	1.34%	\$10,000	\$1,357,154
<b>Subtotal</b>	<b>\$4,887,652</b>	<b>\$740,465</b>	<b>\$5,628,117</b>	<b>5.60%</b>	<b>\$467,530</b>	<b>\$6,095,647</b>
<b>C. Support Offices</b>						
Secretariat of Administration	\$307,269	\$201,527	\$508,796	0.51%	\$0	\$508,796
Finances	\$9,491,700	\$22,101,734	\$31,593,434	31.43%	\$19,985,267	\$51,578,701
Municipal Clerk's Office	\$1,342,682	\$187,887	\$1,530,569	1.52%	\$348,400	\$1,878,969
Management and Budget	\$456,097	\$2,190	\$458,287	0.46%	\$0	\$458,287
Information Technology	\$637,467	\$2,135,625	\$2,773,092	2.76%	\$0	\$2,773,092
Purchasing and Auctions	\$629,982	\$2,475,355	\$3,105,337	3.09%	\$0	\$3,105,337
Press and Communications	\$292,927	\$1,136,400	\$1,429,327	1.42%	\$0	\$1,429,327
Public Events	\$323,476	\$1,667,700	\$1,991,176	1.98%	\$0	\$1,991,176
<b>Subtotal</b>	<b>\$13,481,600</b>	<b>\$29,908,418</b>	<b>\$43,390,018</b>	<b>43.16%</b>	<b>\$20,333,667</b>	<b>\$63,723,685</b>
<b>D. Advisors' Offices</b>						
Infrastructure and Conservation	\$1,030,724	\$2,491,553	\$3,522,277	3.50%	\$0	\$3,522,277
Public Works	\$1,795,602	\$1,314,786	\$3,110,388	3.09%	\$7,921,438	\$11,031,826
Recycling and Sanitation	\$2,784,429	\$6,601,175	\$9,385,604	9.34%	\$1,629,750	\$11,015,354
Citizen Mobility	\$545,346	\$8,500	\$553,846	0.55%	\$1,605,108	\$2,158,954
Beautification and Landscaping	\$2,218,348	\$2,889,944	\$5,108,292	5.08%	\$0	\$5,108,292
Building Conservation	\$1,351,649	\$740,790	\$2,092,439	2.08%	\$414,405	\$2,506,844
Recovery and Reconstruction Office	\$597,377	\$1,210,000	\$1,807,377	1.80%	\$24,806,638	\$26,614,015
Secretariat of Human Development	\$758,731	\$404,160	\$1,162,891	1.16%	\$517,149	\$1,680,040
Sports and Recreation	\$1,508,143	\$785,500	\$2,293,643	2.28%	\$125,000	\$2,418,643
Cultural Development	\$1,635,579	\$565,287	\$2,200,866	2.19%	\$30,000	\$2,230,866
Citizen Services	\$1,675,442	\$674,785	\$2,350,227	2.34%	\$1,317,478	\$3,667,705
Housing	\$903,454	\$30,611	\$934,065	0.93%	\$8,699,180	\$9,633,245
Education	\$681,250	\$1,293,248	\$1,974,498	1.96%	\$1,958,300	\$3,932,798
Head Start	\$174,624	\$0	\$174,624	0.17%	\$19,378,733	\$19,553,357
Social Development and Community Self-Management	\$658,274	\$65,080	\$723,354	0.72%	\$0	\$723,354
Secretariat of Economic Development	\$1,192,664	\$1,377,366	\$2,570,030	2.56%	\$614,961	\$3,184,991
Emergency Management	\$1,095,202	\$195,400	\$1,290,602	1.28%	\$0	\$1,290,602
Medical Emergencies	\$969,079	\$0	\$969,079	0.96%	\$625,000	\$1,594,079
Municipal Police	\$4,969,181	\$1,793,693	\$6,762,874	6.73%	\$10,000	\$6,772,874
<b>Subtotal</b>	<b>\$26,545,098</b>	<b>\$22,441,878</b>	<b>\$48,986,976</b>	<b>48.73%</b>	<b>\$69,653,140</b>	<b>\$118,640,116</b>
<b>Total</b>	<b>\$46,849,271</b>	<b>\$53,686,621</b>	<b>\$100,535,892</b>	<b>100%</b>	<b>\$90,454,337</b>	<b>\$190,990,229</b>





# MUNICIPAL LEGISLATURE



# BUDGET BY ADMINISTRATIVE UNIT

## (GENERAL FUND 2023-2024)

### INTRODUCTION

This section presents the Detailed Budget of General Fund Expenditures for each Office and Department of the Municipality. Each administrative unit includes: narrative description, organization chart and the detail of general fund expenditure accounts by Program and Account. In addition, it includes the Consolidated Budget Summary and Statistics. For each Professional Services, Non-Professional Services, Donations and Activities and Festivities Account, the detail of contracts, beneficiaries, and specific events that the Municipality intends to carry out in fiscal year 2023-2024 is presented. This information is required by the Office of Management and Budget of the Government of Puerto Rico.

### MUNICIPAL LEGISLATURE

Honorable Alberto R. Costa Berrios, Chairman

### PROGRAM AREA

Legislation

### LEGAL BASIS AND PURPOSE

The municipality is the legal entity of local government, subordinate to the Constitution of the Commonwealth of Puerto Rico and its laws. Each municipality has independent and separate legal capacity from the Government of the Commonwealth of Puerto Rico, with perpetual succession and legislative, administrative, and fiscal capacity in all matters of a municipal nature. Its purpose is the common good and, within this and primarily, attention to the collective affairs, problems and, needs of its inhabitants.

The Municipal Government is constituted by the Executive Branch and the Legislative Branch. The power vested in the municipalities to legislate on matters of a municipal nature is exercised by a Municipal Legislature elected and constituted in the manner established in Act No. 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico (hereinafter Act 107-2020).

The Municipal Legislature is created by virtue of Section 1.020 of Act 107-2020, *supra* and is composed of 16 members, elected in the most recent General Election held in Puerto Rico.

The purpose of the Legislature is to exercise legislative power in the Municipality, and it has the powers and duties over local matters conferred upon it by the Municipal Code of Puerto Rico, among which the following may be mentioned:

- Approve annually the resolution of the General Budget of Revenue and Expenses for the operation and functioning of the Municipality.
- Confirm the appointments of municipal officers and municipal officials and members of municipal boards or entities whose appointments are subject to confirmation by the Legislature by provision of this Act or any other law.



- Approve by ordinance the positions of trust of the municipality, in accordance with the provisions of this Law.
- Approve the exchange, encumbrance, lease, or sale of municipal real estate.
- Authorize the imposition of property taxes, special rates, assessments, rates, fees, duties or taxes within the jurisdictional limits of the Municipality on matters not incompatible with the taxation of the State subject to law.
- Approve ordinances imposing criminal penalties or administrative fines for violation of municipal ordinances and resolutions, up to the limits and in accordance with the provisions of this Law.
- Authorize budget readjustments submitted by the Mayor and transfers of appropriations from accounts for the payment of Personnel Expenses to other accounts within the general expense budget. The Legislature may not make readjustments or transfers that adversely affect the accounts for the payment of interest, the amortization and retirement of the public debt, statutory obligations, for the payment of judgments of the courts of justice and contracts already entered into, nor the account appropriated to cover overdrafts from the previous year.
- Authorize the contracting of borrowings in accordance with the provisions of Act 107-2020, as amended, special laws and applicable regulations, as well as the corresponding federal laws.
- Provide by ordinance or resolution, what is necessary to implement the powers conferred to the Municipality regarding the creation of intermunicipal organizations and the granting of agreements, insofar as they economically and legally commit the Municipality.
- Approve the personnel area plans of the Municipality submitted by the Mayor, in accordance with the Law, regulations, and the guidelines, classifications, and pay scales to be adopted for the administration of the personnel system.
- Approve regulations for the purchase, lease of equipment, or performance of services for emergencies caused by disasters.
- Ratify and validate the steps, actions, expenses, and obligations incurred by the Mayor in the exercise of the power conferred by this Law for cases in which a state of emergency is decreed.
- Approve those ordinances, resolutions, and regulations on matters and subjects of municipal competence or jurisdiction that, in accordance with this Law or any other law, must be submitted for its consideration and approval.
- Authorize the constitution of municipal and intermunicipal corporations to be organized and operate in accordance with this Law.
- To conduct such investigations, including public hearings, as may be necessary for the consideration of proposed ordinances and resolutions submitted to it or for purposes of developing any municipal legislation.
- Approve authorizations for donations of funds and municipal property to private non-profit entities or groups, and that are not partisan or groups with political purposes, dedicated to activities of public interest, which promote the general interest of the community as long as the assignment does not interrupt the proper functions of the Municipality.

An Ordinance is duly passed legislation of municipal jurisdiction, the subject matter of which is of a general or specific nature and is effective indefinitely. A Resolution is the legislation of the municipal jurisdiction that shall cease to be effective upon the fulfillment of its purpose. It also refers to any measure, provision, or order to govern the internal functioning of the Municipal Legislature.

## LOCATION

The Legislature's facilities are located on the third floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

## ORGANIZATIONAL STRUCTURE

The Municipal Legislature has a Chairperson, selected from among its members to direct its work, and two Vice Chairpersons. In the temporary absence of the Chairperson, the First Vice-Chairperson shall act as Chairman for the duration of the absence. In the absence of both, the Second Vice-Chairman shall act as Chairman. In addition, there shall be a Secretary, who shall be nominated by the Chairperson and elected by the Municipal Legislators. He/she shall have the functions and responsibilities provided in Act 107-2020, *supra*, and those indicated pursuant to Book I, Code of the Municipal Legislative Branch, in its Chapter 5, Legislative Procedures and Internal Government of the Municipal Legislature of the Autonomous Municipality of Caguas, in its Article 5.019, approved by Ordinance Number 12 of Fiscal Year 2015-2016, in case this function is delegated to him/her by the Chairman.

The Municipal Legislature meets in Regular and Special Sessions. All sessions of the Legislature are public and are held on the day and time pursuant to Book I, Code of the Municipal Legislative Branch, in its Chapter 5, Legislative Procedures and Internal Government of the Municipal Legislature of the Autonomous Municipality of Caguas, in its Article 5.106, approved by Ordinance Number 12 of Fiscal Year 2015-2016. Regular Sessions are held on the third Wednesday of each month, and pursuant to the provisions of Section 1.037 of Act 107-2020, *supra*, the Legislature shall keep open two (2) regular sessions each year and may meet for up to a maximum of (30) days for each session, to address the matters brought before its consideration. Special sessions are called by the Mayor, on his own initiative, or upon written request signed by no less than two-thirds (2/3) of the total number of its members.

Legislators are organized and carry out their work in committees. There are four (4) types of commissions: permanent, special, joint, and total commission. The main purpose of the commissions is to study situations or problems of the community in order to develop and approve Municipal Legislation, that is, Ordinances and Resolutions, that provide solutions. At present, the Caguas Municipal Legislature is organized into sixteen (16) standing committees:

- *ADMINISTRATION AREA*
  - Legal
  - Appointments
  - Municipal Audit
  - MAC Municipal Law Codification Procedures
  - Ethics
- *INFRASTRUCTURE AND CONSERVATION AREA*
  - Transit, Infrastructure and Beautification
- *SOCIAL DEVELOPMENT AREA*
  - Environmental, Veteran Affairs, Health Affairs and Citizen Welfare
  - Art and Culture
  - Sports and Recreation
  - Community Self-Development and Volunteering

- Municipal Legislative Internship Program Alba N. Lebrón Delgado
- Acknowledgments
- Youth Affairs
- Education
- *ECONOMIC DEVELOPMENT AREA*
  - Fiscal Affairs, Economic Development, and Cooperatives
  - Government, Public Safety, and Small Business

Municipal legislators have, among others and without limitation, the following duties, powers and responsibilities:

1. Present draft ordinances or resolutions for the benefit of all social sectors living in the municipality.
2. Hold public hearings to gather the opinions of all citizens who wish to express themselves on a municipal project.
3. Make decisions based on the best interests of the municipality and not on personal or group interests.
4. Conduct investigations on matters of municipal interest and oversee the performance of municipal entities and the use of their economic and human resources.
5. Record their approval or opposition in situations such as the approval of the budget or municipal ordinances and resolutions.

Due to the complexity and wide diversity of issues that the Legislature is compelled to evaluate and address, it relies on administrative employees and external advisors in various professional specialties to assist in the drafting, evaluation, and guidance of legislative measures pertinent to municipal matters under its jurisdiction.

#### **SIGNIFICANT CHANGES**

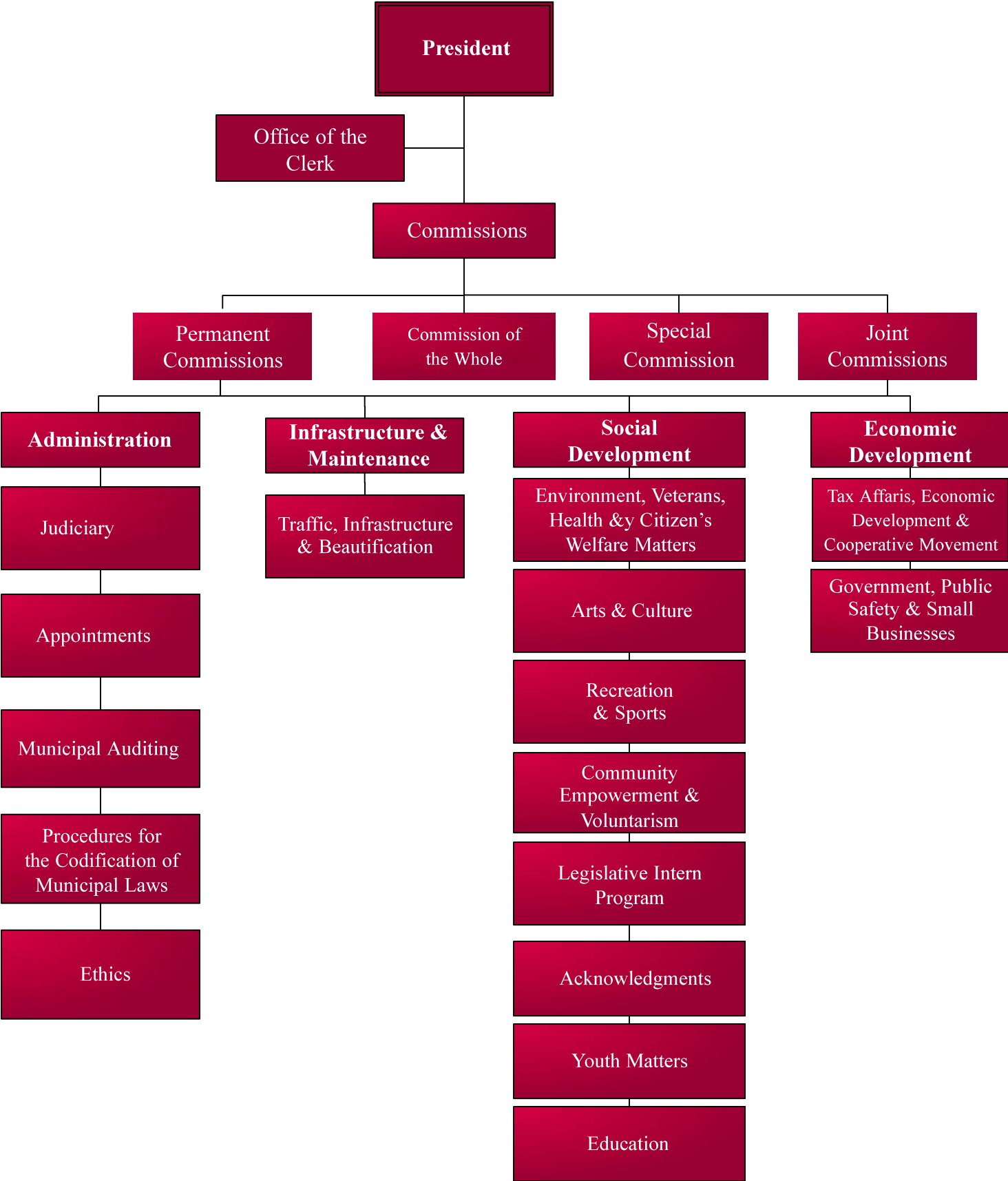
The most significant variation between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Spending items based on a salary increase. On the other hand, the General Expense is adjusted in line with actual spending.

#### **CONSOLIDATED BUDGET SUMMARY**

<b>Municipal Legislature</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$384,286	\$238,850	\$623,136
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$384,286</b>	<b>\$238,850</b>	<b>\$623,136</b>



**MUNICIPAL LEGISLATURE**



## Detailed Budget General Fund

### Municipal Legislature

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	331,108	316,392	319,836	3,444
9131 Federal Social Security	26,401	25,216	25,480	264
9141 Medical Plan	15,228	18,900	18,900	0
9151 State Insurance Fund Benefit	7,561	6,799	6,870	71
9171 Christmas Bonus	8,000	7,200	7,200	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	508	1,000	1,000	0
9215 Maintenance Materials	589	750	750	0
9223 Uniforms	0	1,000	500	-500
9301 Office Equipment	290	500	500	0
9321 Maintenance Equipment	0	500	0	-500
9327 Equipment	2,361	5,000	2,000	-3,000
9401 Per Diems/Allowances	77,140	80,000	100,000	20,000
9406 Training	300	2,000	2,000	0
9411 Professional Services	100,300	100,800	100,800	0
9412 Non-Professional Services	1,200	2,000	1,300	-700
9421 Travel Expenses	0	5,000	500	-4,500
9444 Subscriptions	200	5,000	2,000	-3,000
9465 Miscellaneous	2,603	3,000	5,000	2,000
9467 Publications and Announcements	3,000	2,000	2,500	500
9484 Other Festivals or Activities	8,420	10,000	20,000	10,000
Personnel Expense :	394,298	380,507	384,286	3,779
General Expense :	<u>196,911</u>	<u>218,550</u>	<u>238,850</u>	<u>20,300</u>
<b>Subtotal :</b>	<b><u>\$591,209</u></b>	<b><u>\$599,057</u></b>	<b><u>\$623,136</u></b>	<b><u>\$24,079</u></b>
<b>Total : Municipal Legislature</b>				
Personnel Expense :	394,298	380,507	384,286	3,779
General Expense :	<u>196,911</u>	<u>218,550</u>	<u>238,850</u>	<u>20,300</u>
<b>Total :</b>	<b><u>\$591,209</u></b>	<b><u>\$599,057</u></b>	<b><u>\$623,136</u></b>	<b><u>\$24,079</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Municipal Legislature

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	LM-Administrative Assistant	1	12	0	1,516	0	18,192
Regular	LM-Administrative Assistant in Communications	1	12	0	2,055	0	24,660
Regular	LM-Service Assistant	1	12	0	1,950	0	23,400
Regular	LM-Administrative Assistant (a)	1	12	0	2,973	0	35,676
Regular	LM-Executive Assistant	2	12	0	6,500	0	78,000
Regular	LM-Secretary Auxiliary	1	12	0	4,027	0	48,324
Regular	LM-Secretary of Municipal Legislature	1	12	0	6,116	0	73,392
Regular	LM-Multimedia Technician	1	12	0	1,516	0	18,192
<b>Subtotal : Administration</b>		<u>9</u>			<u>\$26,653</u>	<u>\$0</u>	<u>\$319,836</u>
<b>Positions : Confidence : <u>9</u></b>		<b>Regular : <u>9</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Municipal Legislature</b>		<u>9</u>			<u>\$26,653</u>	<u>\$0</u>	<u>\$319,836</u>
<b>Positions : Confidence : <u>9</u></b>		<b>Regular : <u>9</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		



## Detailed Budget Professional Services

### Municipal Legislature

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Management Advisor	12,000	12,000	0
Transit and Infrastructure	18,000	18,000	0
Advisor Legal Counsel	9,600	9,600	0
Legislative Advisor	18,000	18,000	0
Legislative Advisor	25,200	25,200	0
Public Relations	18,000	18,000	0
<b>Subtotal : Administration</b>	<b><u>\$100,800</u></b>	<b><u>\$100,800</u></b>	<b><u>\$0</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$100,800</u></u></b>	<b><u><u>\$100,800</u></u></b>	<b><u><u>\$0</u></u></b>

## Detailed Budget Non-Professional Services

### Municipal Legislature

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Quality Water Services & Distribution	2,000	1,300	-700
<b>Subtotal : Administration</b>	<u><b>\$2,000</b></u>	<u><b>\$1,300</b></u>	<u><b>(\$700)</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$2,000</b></u></u>	<u><u><b>\$1,300</b></u></u>	<u><u><b>(\$700)</b></u></u>

## Detailed Budget Other Festivals or Activities

### Municipal Legislature

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Other Activities	10,000	20,000	10,000
<b>Subtotal : Administration</b>	<b><u>\$10,000</u></b>	<b><u>\$20,000</u></b>	<b><u>\$10,000</u></b>
<b>Total : Other Festivals or Activities</b>	<b><u>\$10,000</u></b>	<b><u>\$20,000</u></b>	<b><u>\$10,000</u></b>





# EXECUTIVES



## **MAYOR'S OFFICE**

Hon. William E. Miranda Torres, Mayor

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The creation and requirements of the office of Mayor are set forth in Section 1.011 of Act No. 107 of August 14, 2020, as amended, known as the Municipal Code of Puerto Rico. Article 1.018 of this Act establishes that the Mayor is the highest authority of the Executive Branch of the municipal government and in that capacity is responsible for its direction, administration, and the oversight of its operation. Among others, the Mayor has the following duties, functions, and powers:

- Organize, direct, and supervise all administrative functions and activities of the Municipality.
- Coordinate the municipal services to ensure their integral and adequate provision in the totality of the territorial limits of the Municipality and to ensure that the population has access under equal conditions to all the minimum public services of municipal competence or responsibility.
- Promulgate and publish municipal rules and regulations.
- Comply with and enforce duly approved municipal ordinances, resolutions, regulations, and provisions.
- Represent the Municipality in judicial or extrajudicial actions brought by or against the Municipality, to appear before any Court of Justice, forum, or public agency of the Government of Puerto Rico and the Government of the United States of America, and to uphold all kinds of rights, actions, and proceedings.
- Represent the Municipality in any official, community, civic, cultural, or sporting acts, or in any other act, event or activity of public interest in and out of Puerto Rico.
- Manage the personal and real estate property of the Municipality in accordance with the provisions of law, ordinances, and applicable regulations, as well as the public domain assets assigned to its custody by law.
- Carry out in accordance with the law all necessary, useful, or convenient steps to execute the municipal functions and powers regarding public works and services of all types and of any nature.
- Process, with the consent of the Municipal Legislature and in accordance with applicable laws, all matters related to the contracting of municipal loans.
- Prepare the draft resolution of the general operating expense budget of the Municipality as provided in the Puerto Rico Municipal Code.
- Administrate the general expenditure budget of the Executive Branch and make transfers of appropriations between its accounts, with the exception of accounts created for the payment of personnel services.
- Design, formulate, and implement the personnel administration system for the Municipality, in accordance with the provisions of the Municipal Code of Puerto Rico, the regulations adopted thereunder, and promulgate the rules which municipal officers and employees shall be subject to in the performance of their duties and obligations.



- Appoint all officers and employees and remove them from their positions when necessary for the good of the service, for the causes and in accordance with the procedure established in the Municipal Code of Puerto Rico.
- Establish the guidelines and common general objectives that allow the efforts of the municipal agencies to interact and complement each other, thus increasing the effectiveness and efficiency of public management.

#### **LOCATION**

The Mayor's Office is located on the fifth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

#### **ORGANIZATIONAL STRUCTURE**

In order to carry out the functions that the Puerto Rico Municipal Code assigns to the Mayor as the highest authority of the Municipal Executive Branch, there are several administrative units attached to the Office of the Mayor. These are: the Mayor's Office itself and Administration Area, Office of the Vice Mayor and the Faith-Based and Community Initiatives unit.

#### *ADMINISTRATION*

This program plans, organizes, directs, supervises, and controls all the activities of the office. It also provides the administrative support required for the proper functioning of the office.

#### *OFFICE OF THE DEPUTY MAYOR*

It is a support unit to give continuity to the plans established in the City. Through this office, municipal functions are supervised and directed in accordance with the law, ordinances, and regulations. It is also the liaison with the state government to follow up on projects.

#### *FAITH-BASED AND COMMUNITY INITIATIVES*

Aware of the clear trend, both at the federal and state levels, to recognize the great contributions made by community-based, religious, and secular organizations to complement the government's duty to meet the basic needs of citizens, the structure of Faith and Community-Based Initiatives is formalized.

#### **NEW GENERATION STRATEGIC PLAN GUIDELINES**

- Caguas is youth and healthy coexistence; committing ourselves to the values of human development postulated by the international community.
- Caguas is committed to the principles of environmental conservation that contribute to the sustainability of the city.
- Caguas fosters a new culture of entrepreneurship with a global perspective, within a framework of competitiveness, sustainability, and economic solidarity.
- Caguas is the City of the Future, technology and sustainable production: the development of information technologies, communications, agro-ecologies, renewable energies, waste management, and new modes of sustainable production processes will be promoted.
- Caguas is Native pride: the cultural identity, traditional knowledge, history, and heritage of the city are fundamental resources for sustainable development.



- Caguas operates with a new public management model based on strategic planning, democratic governance, professionalization, e-government, and accountability.

## **COMMON GENERAL OBJECTIVES/GOVERNMENT PROGRAM PRIORITIES**

### *LIVABLE CITY*

- We will establish a permanent recovery center for electronic effects.
- A special brigade will be created to attend to the maintenance of public nuisances, with priority to the Traditional Urban Center.
- We will establish a plan to evaluate the pluvial infrastructure to identify high-risk areas and establish priorities to address them.

### *CITIZEN MOBILITY*

- The design of the PR-189 bicycle lane will be completed and the conceptual design of the internal circuit of PR-189, Ave. Cordero and Ave. Luis Muñoz Marín will begin.

### *SAFE CITY*

- We will establish a Continuous Training Plan to professionalize all Municipal Police personnel in the best standards and practices.
- Through the Resident Boards we will implement a new Community Safety Program.
- We will continue with the transformation of our public areas to be an animal-friendly City.

### *PUBLIC ADMINISTRATION*

- We will expand our offer of online procedures and services through the use of technology in order to streamline the processes of requesting services and making payment transactions.
- We will implement an Online Bid System to promote greater participation by bidders and make the process more efficient.
- We will promote alliances with other municipalities in the region to acquire goods and services jointly, to streamline administrative procedures and obtain savings in the cost of products by purchasing volume.

### *ECONOMIC DEVELOPMENT*

- COEX (Caguas, Commerce and Exports) will be a technological platform that will allow the virtual commercialization of products and services to support micro, small, and medium-sized enterprises.
- I Am a Native Heart [Soy Corazón Criollo]: We will develop a tourism program focused on the residents of Caguas.
- Christmas Native Market: Develop a market for micro-entrepreneurs during the Christmas season.
- In collaboration with INTECO, we will promote the development of District E to promote the establishment of university student housing within our Traditional Urban Center.

## **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the net effect of the implementation of the Classification and Compensation Plan approved on September 1 2022, and the transfer of three (3) positions from other departments to strengthen the Rapid

Response Brigade. One position of trust is also transferred from Human Resources to strengthen the administration and supervision of the Offices reporting directly to Mayor.

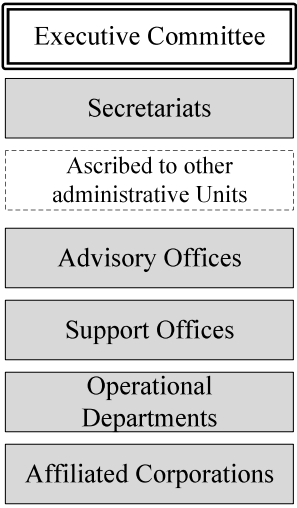
The General Expense line items reflect an increase in Office Supplies, Operating Materials and Supplies, and Other Festivities to bring them in line with actual spending. The Uniforms line item is created for the purchase of uniforms for the Rapid Response Brigade. The Building Maintenance appropriation is increased to cover the cost of painting City Hall.

On the other hand, the Faith-Based Initiatives Unit reflects an increase in the Travel Expenses line item in response to the amendment of Executive Order 2022-006, which increases the Fixed Provision granted to eligible employees for the use of their personal vehicles for official matters. The Activities line item includes some activities that during the current fiscal year were defrayed with Local Special Funds.

**CONSOLIDATED BUDGET SUMMARY**

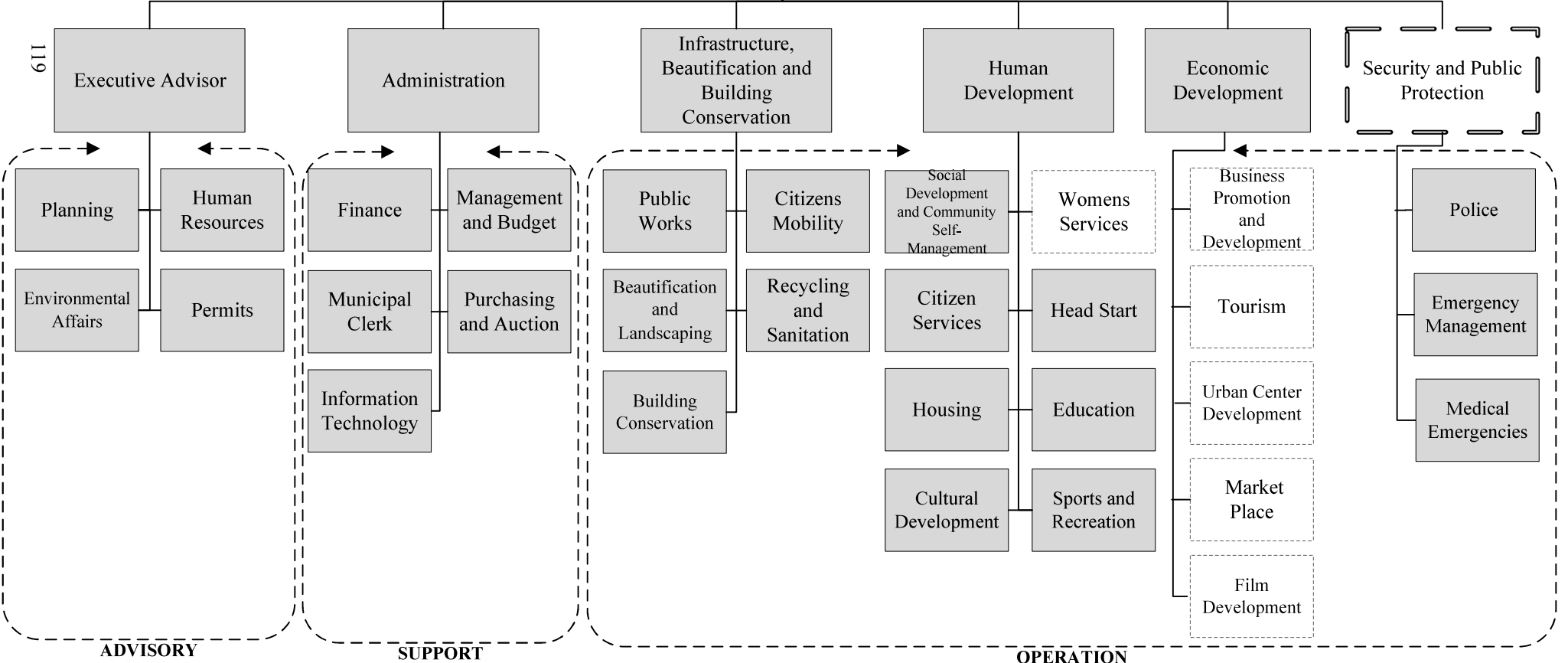
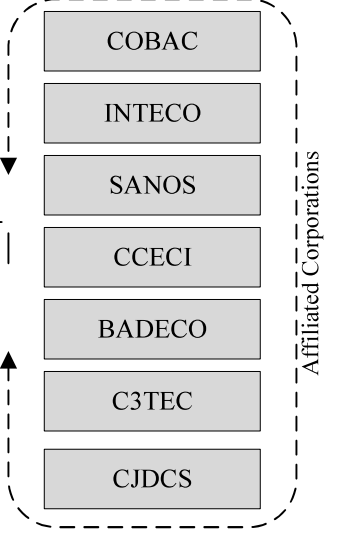
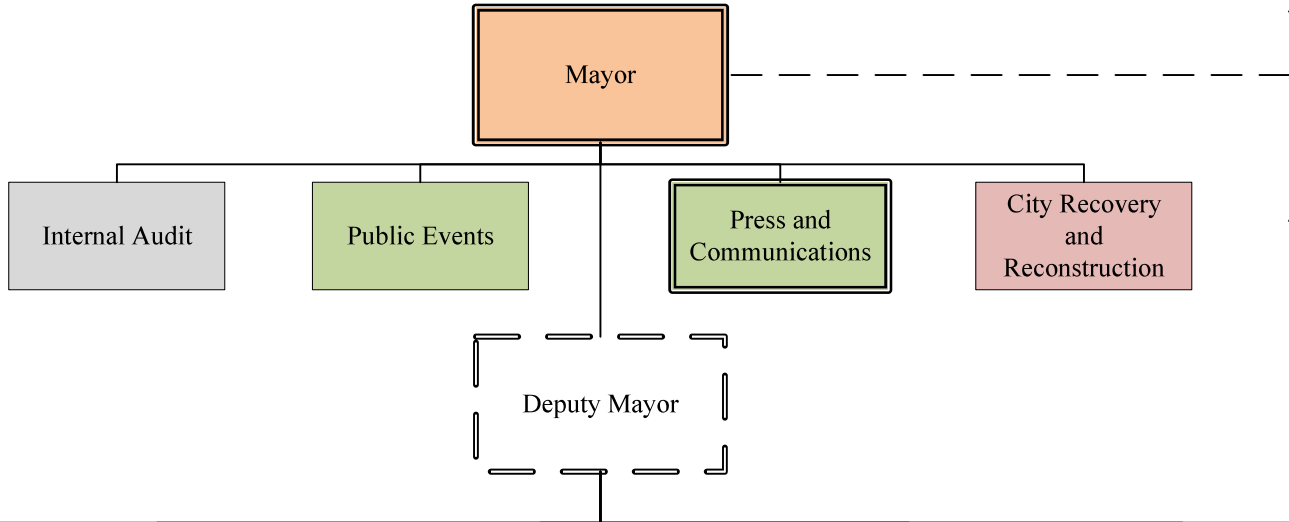
<b>Office of the Mayor</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$1,550,635	\$357,010	\$1,907,645
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$1,550,635</b>	<b>\$357,010</b>	<b>\$1,907,645</b>

**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart





## Detailed Budget General Fund

### Office of the Mayor

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	673,343	607,108	874,228	267,120
9106 Irregular Employees	21,652	26,390	38,220	11,830
9110 Driver Insurance	78	88	132	44
9131 Federal Social Security	56,235	51,442	73,491	22,049
9141 Medical Plan	42,830	52,500	60,900	8,400
9151 State Insurance Fund Benefit	14,097	13,751	19,679	5,928
9171 Christmas Bonus	21,600	20,800	24,000	3,200
9173 Fringe Benefits	18,500	18,000	24,000	6,000
9201 Office Supplies	1,714	2,000	3,000	1,000
9223 Uniforms	0	0	5,000	5,000
9242 Operating Materials and Supplies	24,123	14,000	20,000	6,000
9301 Office Equipment	6,049	1,000	1,000	0
9405 Representation Expenses	7,161	8,000	8,000	0
9411 Professional Services	192,000	192,000	192,000	0
9412 Non-Professional Services	3,870	3,870	3,870	0
9421 Travel Expenses	5,106	20,000	20,000	0
9444 Subscriptions	24,138	31,300	31,300	0
9461 Equipment Maintenance	425	8,000	8,000	0
9464 Building Maintenance	11,459	15,000	35,000	20,000
9465 Miscellaneous	0	1,000	1,000	0
9484 Other Festivals or Activities	10,768	10,000	15,000	5,000
Personnel Expense :	848,335	790,079	1,114,650	324,571
General Expense :	<u>286,813</u>	<u>306,170</u>	<u>343,170</u>	<u>37,000</u>
<b>Subtotal :</b>	<b><u>\$1,135,148</u></b>	<b><u>\$1,096,249</u></b>	<b><u>\$1,457,820</u></b>	<b><u>\$361,571</u></b>
<b>05 Public Relations</b>				
9101 Regular Employees	25,212	25,212	29,712	4,500
9131 Federal Social Security	1,990	1,990	2,335	345
9141 Medical Plan	1,900	2,100	2,100	0
9151 State Insurance Fund Benefit	547	547	641	94
9171 Christmas Bonus	800	800	800	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Office of the Mayor

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>05 Public Relations</b>				
Personnel Expense :	30,449	30,649	35,588	4,939
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$30,449</u></b>	<b><u>\$30,649</u></b>	<b><u>\$35,588</u></b>	<b><u>\$4,939</u></b>
<b>46 Office of the Deputy Mayor</b>				
9101 Regular Employees	238,346	256,704	272,964	16,260
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	19,243	20,714	21,960	1,246
9141 Medical Plan	11,160	21,000	21,000	0
9151 State Insurance Fund Benefit	5,616	5,563	5,904	341
9171 Christmas Bonus	7,200	8,000	8,000	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	500	500	1,000	500
9421 Travel Expenses	0	2,000	2,000	0
Personnel Expense :	287,581	318,003	335,850	17,847
General Expense :	<u>500</u>	<u>2,500</u>	<u>3,000</u>	<u>500</u>
<b>Subtotal :</b>	<b><u>\$288,081</u></b>	<b><u>\$320,503</u></b>	<b><u>\$338,850</u></b>	<b><u>\$18,347</u></b>
<b>60 Faith Based Communities</b>				
9101 Regular Employees	62,606	41,088	53,364	12,276
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	4,973	3,267	4,206	939
9141 Medical Plan	4,770	4,200	4,200	0
9151 State Insurance Fund Benefit	1,690	898	1,155	257
9171 Christmas Bonus	2,400	1,600	1,600	0
9421 Travel Expenses	3,900	3,600	3,840	240
9484 Other Festivals or Activities	0	1,000	7,000	6,000
Personnel Expense :	76,455	51,075	64,547	13,472
General Expense :	<u>3,900</u>	<u>4,600</u>	<u>10,840</u>	<u>6,240</u>
<b>Subtotal :</b>	<b><u>\$80,355</u></b>	<b><u>\$55,675</u></b>	<b><u>\$75,387</u></b>	<b><u>\$19,712</u></b>

Model Budget 2023-2024

## Detailed Budget General Fund

### Office of the Mayor

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>Total : Office of the Mayor</b>				
Personnel Expense :	1,242,820	1,189,806	1,550,635	360,829
General Expense :	<u>291,213</u>	<u>313,270</u>	<u>357,010</u>	<u>43,740</u>
<b>Total :</b>	<b><u><u>\$1,534,033</u></u></b>	<b><u><u>\$1,503,076</u></u></b>	<b><u><u>\$1,907,645</u></u></b>	<b><u><u>\$404,569</u></u></b>



## Positions and Salaries Budget Fiscal Year 2023-2024

### Office of the Mayor

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Mayor	1	12	0	8,333	0	100,000
Regular	Administrative Affairs Assistant	5	12	0	8,436	0	101,232
Regular	Management Assistant	1	12	0	2,327	0	27,924
Regular	Construction Assistant	1	12	0	1,834	0	22,008
Regular	Administrative Assistant	5	12	0	16,744	0	200,928
Regular	Executive Assistant	1	12	0	4,862	0	58,344
Regular	Special Assistant	1	12	0	4,319	0	51,828
Regular	Heavy Motor Vehicle Cond.	1	12	0	2,525	0	30,300
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	134	22,152
Regular	Cleaning Employee	2	12	0	3,250	0	39,000
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Irregular	Ir-Brigade Worker	2	0	52	3,185	0	38,220
Regular	Administrative Affairs Officer	2	12	0	4,346	0	52,152
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	6	12	0	10,097	195	123,504
<b>Subtotal : Administration</b>		<b><u>31</u></b>			<b><u>\$75,708</u></b>	<b><u>\$329</u></b>	<b><u>\$912,448</u></b>

**Positions : Confidence : 7      Regular : 29      Transitory : 0      Irregular : 2**

### Program : Public Relations

Regular	Administrative Affairs Officer	1	12	0	2,476	0	29,712
<b>Subtotal : Public Relations</b>		<b><u>1</u></b>			<b><u>\$2,476</u></b>	<b><u>\$0</u></b>	<b><u>\$29,712</u></b>

**Positions : Confidence : 0      Regular : 1      Transitory : 0      Irregular : 0**

### Program : Office of the Deputy Mayor

Regular	Administrative Affairs Assistant	3	12	0	5,474	0	65,688
Regular	Management Assistant	1	12	0	2,772	0	33,264
Regular	Special Assistant	1	12	0	3,780	0	45,360
Regular	Administrative Affairs Officer	2	12	0	4,222	0	50,664
Regular	Executive Officer	2	12	0	4,729	0	56,748
Regular	Vice Mayor	1	12	0	1,770	0	21,240

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Office of the Mayor**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Subtotal : Office of the Deputy Mayor</b>		<u>10</u>			<u>\$22,747</u>	<u>\$0</u>	<u>\$272,964</u>
<b>Positions : Confidence : <u>2</u> Regular : <u>10</u> Transitory : <u>0</u> Irregular : <u>0</u></b>							
<b>Program : Faith Based Communities</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,691	0	20,292
Regular	Coordinator of Faith Base	1	12	0	2,756	0	33,072
<b>Subtotal : Faith Based Communities</b>		<u>2</u>			<u>\$4,447</u>	<u>\$0</u>	<u>\$53,364</u>
<b>Positions : Confidence : <u>0</u> Regular : <u>2</u> Transitory : <u>0</u> Irregular : <u>0</u></b>							
<b>Total : Office of the Mayor</b>		<u>44</u>			<u>\$105,378</u>	<u>\$329</u>	<u>\$1,268,488</u>
<b>Positions : Confidence : <u>9</u> Regular : <u>42</u> Transitory : <u>0</u> Irregular : <u>2</u></b>							

## Detailed Budget Professional Services

### Office of the Mayor

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Security Advisor	88,320	88,320	0
Advisor City Recovery and Reconstruction Office	103,680	103,680	0
<b>Subtotal : Administration</b>	<b><u>\$192,000</u></b>	<b><u>\$192,000</u></b>	<b><u>\$0</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$192,000</u></u></b>	<b><u><u>\$192,000</u></u></b>	<b><u><u>\$0</u></u></b>



## Detailed Budget Non-Professional Services

### Office of the Mayor

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Water Machines	3,870	3,870	0
<b>Subtotal : Administration</b>	<u>\$3,870</u>	<u>\$3,870</u>	<u>\$0</u>
<b>Total : Non-Professional Services</b>	<u><u>\$3,870</u></u>	<u><u>\$3,870</u></u>	<u><u>\$0</u></u>

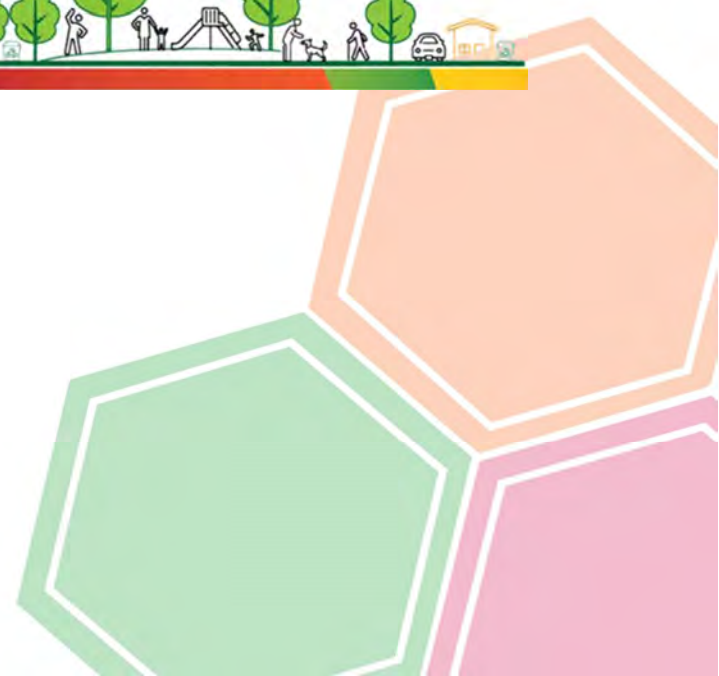
## Detailed Budget Other Festivals or Activities

### Office of the Mayor

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration Meetings</b>			
Lunch	10,000	15,000	5,000
<b>Subtotal : Administration</b>	<u><b>\$10,000</b></u>	<u><b>\$15,000</b></u>	<u><b>\$5,000</b></u>
<b>Program: Faith Based Communities</b>			
Leaders Meeting	0	3,000	3,000
Community Impact	0	2,000	2,000
Workshops (Snacks)	1,000	2,000	1,000
<b>Subtotal : Faith Based Communities</b>	<u><b>\$1,000</b></u>	<u><b>\$7,000</b></u>	<u><b>\$6,000</b></u>
<b>Total : Other Festivals or Activities</b>	<u><u><b>\$11,000</b></u></u>	<u><u><b>\$22,000</b></u></u>	<u><u><b>\$11,000</b></u></u>



*¿Caguas?!*,  
**Seguro  
que sí**







# ADVISORY OFFICES



## **OFFICE OF THE EXECUTIVE ADVISOR**

Atty. Monica Y. Vega Conde, Executive Advisor

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

The Office of the Executive Advisor is created by Executive Order No. 2013-001 of January 15, 2013. Said Executive Order, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

As a measure aimed at saving municipal funds for Fiscal Year 2014-2015, the functions of the Office of the Executive Advisor are merged with the Office of Legal Affairs.

This Office is responsible for advising the Mayor and the Directors of administrative units on all matters of a legal nature, as well as coordinating the efforts and services of the offices of Human Resources, Planning, Permits, Environmental Affairs, and Internal Audit. It is also responsible for representing the Municipality as a governmental entity and its officials in an official capacity before courts, governmental agencies, and private entities. In addition, the Office offers guidance services and preparation of affidavits to citizens of limited economic resources.

### **LOCATION**

The Office of the Executive Advisor is located on the fourth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

### **ORGANIZATIONAL STRUCTURE**

The main function of the Office of the Executive Advisor is to coordinate and supervise the units known as advisory offices, and to ensure a greater degree of effectiveness and efficiency in the services they provide.

This Office has three budget programs: (1) Administration and Management, (2) Legal Division and (3) Administrative Court.

#### *ADMINISTRATION AND MANAGEMENT*

This program plans, organizes, directs, supervises, and controls all the activities of the office. It also provides the administrative support required for the proper functioning of the office.

#### *LEGAL DIVISION*

This program includes the following operational areas:

LEGAL COUNSEL AND LITIGATION

This function includes drafting and reviewing contracts, draft ordinances and resolutions, executive orders and legislative projects.

CONSULTATIONS AND AFFIDAVITS

This function includes guidance to the community on legal aspects that do not conflict with the best interests of the Municipality. Affidavits are also prepared for persons of limited financial means.

ADMINISTRATIVE HEARINGS

This function includes holding hearings regarding violations of housing benefit contracts entered into with the Municipal Housing Department, Public System Personnel Laws and Regulations, and municipal ordinances.

*MUNICIPAL ADMINISTRATIVE COURT*

This unit is attached to the Legal Division for administrative matters. Operationally, it functions as an independent unit and is responsible for adjudicating petitions for review of tickets and fines imposed for violation of the City’s Public Order Code.

**SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

Activities and Travel Expenses are created to cover the Fixed Provision granted to eligible employees for the use of their personal vehicle for official business and to cover the costs of the annual Legal Clinic event with the Bar Association & ProBono, respectively.

Legal Services, Office Supplies, Operating Materials and Supplies, Non-Professional Services, Publications, and Fees and Subscriptions are in line with actual expenditures.

**CONSOLIDATED BUDGET SUMMARY**

<b>Office of the Executive Advisor</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$435,540	\$234,000	\$669,540
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$435,540</b>	<b>\$234,000</b>	<b>\$669,540</b>



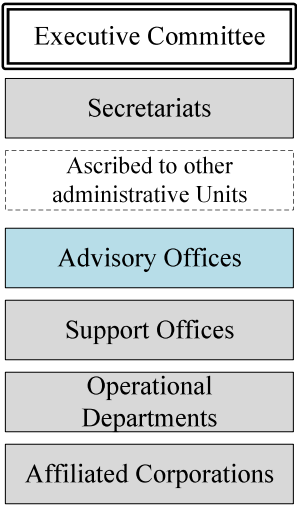


## STATISTICS

EXECUTIVE ADVISOR	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Legal Division</b>			
Legal Opinions	5	5	7
Testimonial Swearing Services	848	977	1522
Administrative Hearings (Housing, Personnel, Usufruct Revocation)	30	45	50
Review and Drafting of Municipal Contracts	2,300	1,746	1600
Review and Drafting of Resolution Projects	28	28	30
Review and Drafting of Ordinance Projects	15	27	20
Review and Drafting of Executive Order Projects	12	11	18
Review and Drafting of Regulations	0	2	1
Cases in Judicial Forums at the Local Level	35	0	45
Cases in Judicial Forums at the Federal Level	0	0	0
Cases in Forums in State Administrative Agencies	3	4	20
Percent Cases of Favorable Judicial Decision at the Local Level	100%	100%	100%
Percent Cases of Favorable Judicial Decision at the Federal Level	N/A*	N/A*	N/A*
Percent Cases Favorable Decision in State Agencies	100%	100%	100%
Cases Held in Municipal Court on Parking Meter Tickets	341	279	200
Cases in Municipal Court on Violations of the Public Order Code and Traffic Law	46	81	110
Citizens Served (Legal Consultations)	258	288	300

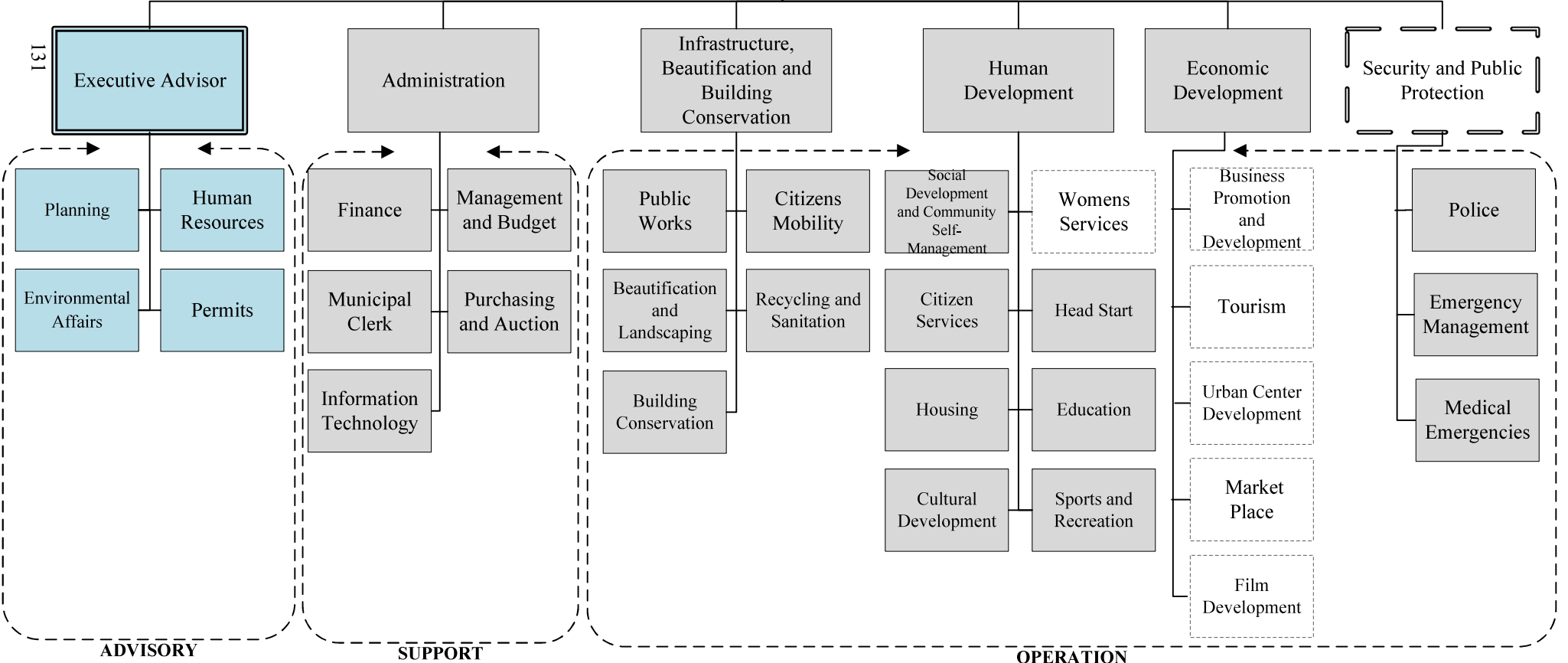
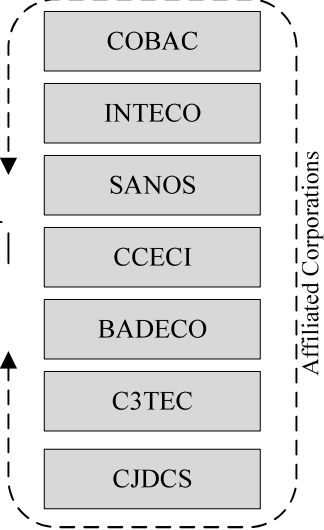
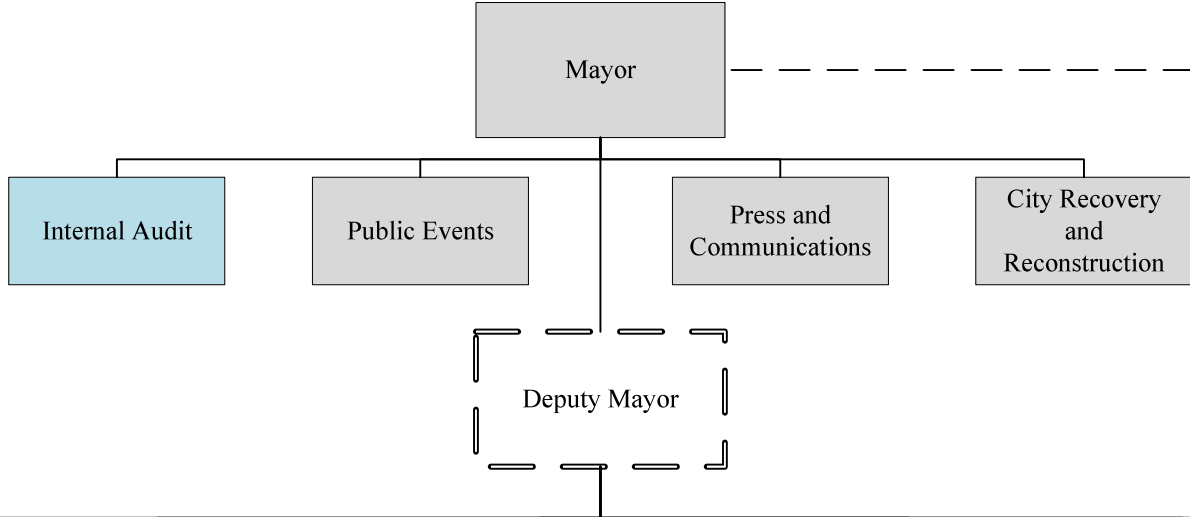
\*We do not currently have litigation in Federal Court

**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



## Detailed Budget General Fund

### Office of the Executive Advisor

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	117,264	117,264	137,088	19,824
9131 Federal Social Security	9,613	9,615	11,132	1,517
9141 Medical Plan	5,556	6,300	6,300	0
9151 State Insurance Fund Benefit	2,514	2,514	2,930	416
9171 Christmas Bonus	2,400	2,400	2,400	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	744	800	800	0
9242 Operating Materials and Supplies	70	200	270	70
9484 Other Festivals or Activities	0	0	600	600
Personnel Expense :	143,347	144,093	165,850	21,757
General Expense :	<u>814</u>	<u>1,000</u>	<u>1,670</u>	<u>670</u>
<b>Subtotal :</b>	<b><u>\$144,161</u></b>	<b><u>\$145,093</u></b>	<b><u>\$167,520</u></b>	<b><u>\$22,427</u></b>
<b>24 Legal Services</b>				
9101 Regular Employees	138,643	105,384	118,932	13,548
9131 Federal Social Security	10,851	8,247	9,284	1,037
9141 Medical Plan	3,800	6,300	6,300	0
9151 State Insurance Fund Benefit	3,323	2,265	2,549	284
9171 Christmas Bonus	3,200	2,400	2,400	0
9412 Non-Professional Services	525	2,400	1,500	-900
9421 Travel Expenses	0	0	7,680	7,680
9425 Legal Services	206,500	175,000	195,000	20,000
9444 Subscriptions	7,410	7,500	7,500	0
9467 Publications and Announcements	100	150	250	100
9470 Payment of Judgments and Claims	16,523	20,000	20,000	0
Personnel Expense :	159,817	124,596	139,465	14,869
General Expense :	<u>231,058</u>	<u>205,050</u>	<u>231,930</u>	<u>26,880</u>
<b>Subtotal :</b>	<b><u>\$390,875</u></b>	<b><u>\$329,646</u></b>	<b><u>\$371,395</u></b>	<b><u>\$41,749</u></b>
<b>58 Public Order Code</b>				
9101 Regular Employees	87,996	87,996	104,628	16,632
9131 Federal Social Security	7,374	7,375	8,648	1,273
9141 Medical Plan	3,720	6,300	6,300	0
9151 State Insurance Fund Benefit	1,900	1,900	2,249	349

Model Budget 2023-2024



## Detailed Budget General Fund

### Office of the Executive Advisor

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>58 Public Order Code</b>				
9171 Christmas Bonus	2,400	2,400	2,400	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	0	300	400	100
9444 Subscriptions	0	500	0	-500
Personnel Expense :	109,390	111,971	130,225	18,254
General Expense :	<u>0</u>	<u>800</u>	<u>400</u>	<u>-400</u>
<b>Subtotal :</b>	<b><u>\$109,390</u></b>	<b><u>\$112,771</u></b>	<b><u>\$130,625</u></b>	<b><u>\$17,854</u></b>
<b>Total : Office of the Executive Advisor</b>				
Personnel Expense :	412,554	380,660	435,540	54,880
General Expense :	<u>231,872</u>	<u>206,850</u>	<u>234,000</u>	<u>27,150</u>
<b>Total :</b>	<b><u>\$644,426</u></b>	<b><u>\$587,510</u></b>	<b><u>\$669,540</u></b>	<b><u>\$82,030</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Office of the Executive Advisor

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Executive Advisor	1	12	0	7,350	0	88,200
Regular	Administrative Affairs Assistant	1	12	0	1,695	0	20,340
Regular	Administrative Affairs Coordinator	1	12	0	2,379	0	28,548
<b>Subtotal : Administration</b>		<u>3</u>			<u>\$11,424</u>	<u>\$0</u>	<u>\$137,088</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Legal Services</b>							
Regular	Attorney at Law	2	12	0	7,800	0	93,600
Regular	Management Assistant	1	12	0	2,111	0	25,332
<b>Subtotal : Legal Services</b>		<u>3</u>			<u>\$9,911</u>	<u>\$0</u>	<u>\$118,932</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Public Order Code</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Judge Administrator	1	12	0	5,149	0	61,788
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
<b>Subtotal : Public Order Code</b>		<u>3</u>			<u>\$8,719</u>	<u>\$0</u>	<u>\$104,628</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Office of the Executive Advisor</b>		<u>9</u>			<u>\$30,054</u>	<u>\$0</u>	<u>\$360,648</u>
<b>Positions : Confidence : <u>2</u></b>		<b>Regular : <u>9</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## Detailed Budget Non-Professional Services

### Office of the Executive Advisor

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Legal Services</b>			
Emplacer	700	500	-200
Title Studies	1,000	500	-500
Shorthand Services	700	500	-200
<b>Subtotal : Legal Services</b>	<b><u>\$2,400</u></b>	<b><u>\$1,500</u></b>	<b><u>(\$900)</u></b>
<b>Total : Non-Professional Services</b>	<b><u><u>\$2,400</u></u></b>	<b><u><u>\$1,500</u></u></b>	<b><u><u>(\$900)</u></u></b>



## Detailed Budget Legal Services

### Office of the Executive Advisor

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Legal Services</b>			
Legal Advisor in Government Affairs	20,000	10,000	-10,000
Intellectual Property Matters	5,000	5,000	0
Legal Representative in Tax Matters	20,000	30,000	10,000
Legal Representative in Personnel Cases	40,000	40,000	0
Legal Representatives in Federal Matters	90,000	110,000	20,000
<b>Subtotal : Legal Services</b>	<b><u>\$175,000</u></b>	<b><u>\$195,000</u></b>	<b><u>\$20,000</u></b>
<b>Total : Legal Services</b>	<b><u><u>\$175,000</u></u></b>	<b><u><u>\$195,000</u></u></b>	<b><u><u>\$20,000</u></u></b>

## Detailed Budget Other Festivals or Activities

**Office of the Executive Advisor**

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Legal Clinic - Bar Association	0	600	600
<b>Subtotal : Administration</b>	<u>\$0</u>	<u>\$600</u>	<u>\$600</u>
<b>Total : Other Festivals or Activities</b>	<u><u>\$0</u></u>	<u><u>\$600</u></u>	<u><u>\$600</u></u>

## **HUMAN RESOURCES OFFICE**

Lucille J. Cordero Ponce, Director

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

The Office of Human Resources was created by virtue of Section 6.001, Subsection (e) and Section 11.001 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico, currently typified under Act 107 of 2020, as amended, known as the Municipal Code of Puerto Rico. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it an Advisory Office.

The purpose of this Office is to provide the Municipality with an autonomous system for the administration of municipal personnel. This System is governed by the principle of merit so as to promote a public service of excellence on the basis of equity, justice, efficiency, and productivity, without discrimination based on race, color, sex, birth, age, sexual orientation, origin or social condition, political or religious ideas, or for being a victim of domestic violence. The areas essential to the Merit Principle are the following: Job Classification, Recruitment and Selection, Promotions, Transfers, and Demotions, Training and Retention.

With the objective of attracting, developing, and retaining the best talent, the Human Resources Office has developed the necessary tools through the adoption of appropriate and updated regulations, varied services to Departments and employees, development of compensation, development and retention strategies, in addition to focusing on compliance with applicable laws and regulations. The Human Resources Office is responsible for promoting the active and effective participation of our employees to maximize the highest levels of execution and performance in the operations and projects of the Municipal Administration, as well as promoting the organizational competencies and values that distinguish our organization.

### **LOCATION**

This Administrative Unit is located on the second floor (Office 202) of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The Human Resources Office is composed of five (5) operational units: Customer Service, Talent Support, Organizational Strategy and Wellness, Occupational Health and Safety, and Performance Maximization.

The Office is organized into the following budgetary programs:



## *MANAGEMENT AND ADMINISTRATION*

The main functions in this program are to provide direction, supervision, and administrative support to the entire office. It handles matters regarding purchasing, contracts, and budget for the office. It oversees the Performance Maximization Unit, Maintenance of the Personnel Management Module of the SAP System, and the administration of documents and personnel files.

## *HUMAN RESOURCES*

This program was divided into four main areas: Client Services, Talent Support, Organizational Strategy, and Workplace Health, Safety and Wellness.

### CUSTOMER SERVICES

It offers the primary direct services to the employee such as Payroll, Retirement, AEELA, Driver's Insurance, Fixed Provision, Car Allowance, Disability Insurance, resignation management, payroll recovery projects, among others. It is also in charge of the Attendance and Leave Area.

### TALENT SUPPORT

It works on everything regarding organizational development, recruitment, and selection of the most suitable talent, both internal and external; job classification, compensation, reclassification, transfers, postings (temporary duty), promotions, demotions, among others. This area focuses on offering agile services without compromising the proper and documented process of personnel transactions.

### ORGANIZATIONAL STRATEGY

Focus is on the development of large organizational projects which require more time for analysis and implementation. In addition, it is responsible for compliance with laws and regulations applicable to Human Resources, compliance with government agencies such as the Office of Government Ethics, Office of Management and Budget - City Management, OATRH, Office of the Women's Advocate, and Office of the Comptroller, among others. It manages performance evaluations and the Labor Mediation Program and the review of professional services contracts.

### HEALTH, WELL-BEING AND JOB SECURITY

Manages programs that offer our employees tools to obtain a better quality of life at work, such as the Employee Assistance Program (PAE), Occupational Medicine, Domestic Violence and Suicide Prevention Protocol, Drug and Alcohol-Free Work Environment Policy, the Workplace Safety Program, Health Promotion Program, and Group Health Plan.

### PERFORMANCE MAXIMIZATION

Advises Secretaries, Directors, and Supervisors on processes and strategies to maximize employee performance. Receives, analyzes, and investigates referrals of non-compliance with rules, regulations, and legislation for the imposition of corrective measures or disciplinary actions. Works on investigations regarding complaints made against employees, sexual harassment and/or workplace harassment. Provides guidance to employees on expected behavior, values, competencies, and regulations to be followed to maximize their performance.

## SIGNIFICANT CHANGES

The most significant change between the recommended budget (2023-24) and the current budget (2022-23) is an increase in Personnel Expense items. The change is based on the net effect of implementing the Classification and Compensation Plan approved on September 1, 2022 and the transfer of two positions to other administrative units. One of these a position of trust for the Mayor's Office to strengthen the administration and supervision of the offices reporting directly to the Mayor; another to strengthen the administration area of the Municipal Police.

The increase in the Professional Services line item will allow us to work in coordination with AMSI on a Summer Employment Program. The Uniforms line item reflects an increase corresponding to the start of Phase 2 of the Uniform Program for the personnel working in the field. The Travel Expenses line item of the Administration and Human Resources Programs reflects an increase corresponding to the amendment of Executive Order 2022-006, which increases the Fixed Provision granted to eligible employees for the use of their personal vehicle for official business.

On the other hand, the items of Dues and Subscriptions and Professional Services are adjusted to the actual expenditure. The Reserve Account that was created in the current fiscal year to cover the impact of the implementation of the Classification and Compensation Plan is also eliminated. This reserve was distributed, and the Personnel Expense items have the necessary balances to cover the new salaries and fringe benefits.

The Human Resources Office will also be allocated special funds estimated at \$118,030.

## CONSOLIDATED BUDGET SUMMARY

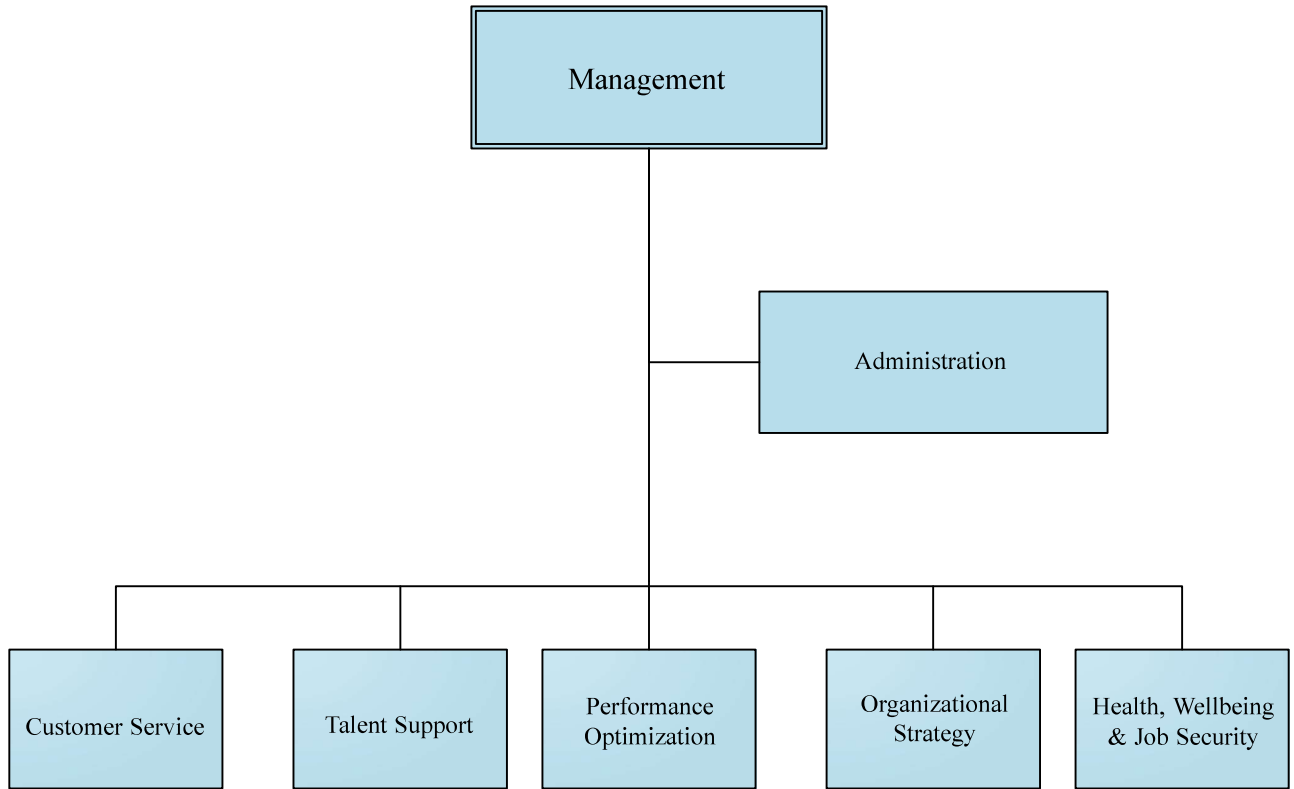
Human Resources	Personnel Expense	General Expense	Total
General Fund	\$1,700,416	\$313,950	\$2,014,366
Special Funds			
DoL - Law 52	\$118,030	\$0	\$118,030
Total Special Funds	\$118,030	\$0	\$118,030
<b>Consolidated Total</b>	<b>\$1,818,446</b>	<b>\$313,950</b>	<b>\$2,132,396</b>

## STATISTICS

HUMAN RESOURCES	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Training and Organizational Development</b>			
Internal Trainings	17	48	20
External Trainings	16	56	66
Compulsory Training	0	28	34
Training Hours	932	516	568
<b>Payroll and Changes</b>			
Total Employees	1,666	1,645	1,638
Regular Employees	785	753	781
Transitional Employees	270	269	271
Irregular Employees	68	70	76
Trusted Employees	60	60	60
Head Start Employees	483	493	450
Resignations, Withdrawals or Terminations	140	125	144
Turnover Percent	8%	8%	9%
<b>Area of Wellbeing, Health and Occupational Safety</b>			
Cases reported to the State Insurance Fund	63	78	62
Promotion and Health Activities	3	34	9
<b>Health Plan</b>			
Triple S Group Health Plan	0	0	0
Mennonite Group Health Plan	995	934	1,017
Health plan under Law 95	36	4	12
First Medical Health Plan	260	314	360
<b>Performance Evaluations</b>			
Number of Performance Evaluations Completed	683	675	650
Percent Completed Evaluations	82%	80%	83%



# HUMAN RESOURCES



## Detailed Budget General Fund

### Human Resources

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	334,645	333,672	376,032	42,360
9131 Federal Social Security	27,286	27,122	29,904	2,782
9141 Medical Plan	18,728	23,100	23,100	0
9151 State Insurance Fund Benefit	7,198	7,198	8,086	888
9171 Christmas Bonus	8,800	8,800	8,800	0
9173 Fringe Benefits	12,000	12,000	6,000	-6,000
9411 Professional Services	62,000	62,000	100,000	38,000
9421 Travel Expenses	2,360	2,160	2,400	240
9444 Subscriptions	450	3,000	1,750	-1,250
Personnel Expense :	408,657	411,892	451,922	40,030
General Expense :	<u>64,810</u>	<u>67,160</u>	<u>104,150</u>	<u>36,990</u>
<b>Subtotal :</b>	<b><u>\$473,467</u></b>	<b><u>\$479,052</u></b>	<b><u>\$556,072</u></b>	<b><u>\$77,020</u></b>

### 32 Human Resources

9101 Regular Employees	622,047	645,240	798,216	152,976
9131 Federal Social Security	54,217	51,087	62,667	11,580
9141 Medical Plan	42,574	58,800	54,600	-4,200
9151 State Insurance Fund Benefit	14,632	14,033	17,211	3,178
9171 Christmas Bonus	23,200	22,400	20,800	-1,600
9173 Fringe Benefits	165,017	25,000	295,000	270,000
9201 Office Supplies	4,110	8,000	5,000	-3,000
9223 Uniforms	0	5,000	120,000	115,000
9406 Training	22,618	35,000	35,000	0
9411 Professional Services	67,000	38,350	38,000	-350
9413 Doping Tests	7,000	7,000	7,000	0
9421 Travel Expenses	5,050	2,160	4,800	2,640
9475 Reserve	0	6,930,000	0	-6,930,000
Personnel Expense :	921,687	816,560	1,248,494	431,934
General Expense :	<u>105,778</u>	<u>7,025,510</u>	<u>209,800</u>	<u>-6,815,710</u>
<b>Subtotal :</b>	<b><u>\$1,027,465</u></b>	<b><u>\$7,842,070</u></b>	<b><u>\$1,458,294</u></b>	<b><u>(\$6,383,776)</u></b>

## Detailed Budget General Fund

### Human Resources

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>Total : Human Resources</b>				
Personnel Expense :	1,330,344	1,228,452	1,700,416	471,964
General Expense :	170,588	7,092,670	313,950	-6,778,720
<b>Total :</b>	<b><u><u>\$1,500,932</u></u></b>	<b><u><u>\$8,321,122</u></u></b>	<b><u><u>\$2,014,366</u></u></b>	<b><u><u>(\$6,306,756)</u></u></b>



## Positions and Salaries Budget Fiscal Year 2023-2024

### Human Resources

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Human Resources Analyst	2	12	0	4,521	0	54,252
Regular	Human Resources Assistant	2	12	0	4,160	0	49,920
Regular	Administrative Affairs Coordinator	1	12	0	2,521	0	30,252
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Specialist in Human Resources	1	12	0	2,400	0	28,800
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Human Resources Supervisor	2	12	0	5,824	0	69,888
<b>Subtotal : Administration</b>		<b><u>11</u></b>			<b><u>\$31,336</u></b>	<b><u>\$0</u></b>	<b><u>\$376,032</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>11</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Human Resources</b>							
Regular	Human Resources Analyst	4	12	0	8,976	0	107,712
Regular	Administrative Affairs Assistant	2	12	0	3,325	0	39,900
Regular	Human Resources Assistant	3	12	0	6,211	0	74,532
Regular	Integral Wellness Coordinator	1	12	0	2,700	0	32,400
Regular	General Nurse Practitioner	1	12	0	2,612	0	31,344
Regular	Specialist in Human Resources	3	12	0	7,392	0	88,704
Regular	Human Resources Specialist	3	12	0	7,665	0	91,980
Regular	Senior Human Resources Specialist	1	12	0	2,756	0	33,072
Regular	Health and Safety Specialist	1	12	0	2,579	0	30,948
Regular	Human Resources Manager	4	12	0	15,450	0	185,400
Regular	Administrative Affairs Officer	2	12	0	3,940	0	47,280
Regular	Human Resources Supervisor	1	12	0	2,912	0	34,944
<b>Subtotal : Human Resources</b>		<b><u>26</u></b>			<b><u>\$66,518</u></b>	<b><u>\$0</u></b>	<b><u>\$798,216</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>26</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Human Resources</b>		<b><u>37</u></b>			<b><u>\$97,854</u></b>	<b><u>\$0</u></b>	<b><u>\$1,174,248</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>37</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		

## Detailed Budget Professional Services

### Human Resources

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
AMSI - Temporary Employment	62,000	100,000	38,000
<b>Subtotal : Administration</b>	<b><u>\$62,000</u></b>	<b><u>\$100,000</u></b>	<b><u>\$38,000</u></b>
<b>Program: Human Resources</b>			
Health Certificates	350	0	-350
Occupational Medicine Consultant	6,000	6,000	0
Sign Language Interpreter Contract	3,000	3,000	0
Physical Capacity Evaluations	8,000	8,000	0
Employee Assistance Program	21,000	21,000	0
<b>Subtotal : Human Resources</b>	<b><u>\$38,350</u></b>	<b><u>\$38,000</u></b>	<b><u>(\$350)</u></b>
<b>Total : Professional Services</b>	<b><u>\$100,350</u></b>	<b><u>\$138,000</u></b>	<b><u>\$37,650</u></b>

## **INTERNAL AUDIT OFFICE**

CPA Carlos Espada Colón, Director

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

The Office of Internal Audit is created by virtue of Section 6.004 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order: 2021-004 of March 16, 2020, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

This Office is responsible for advising the Mayor and the directors of administrative units on fiscal and operational procedures and on the establishment and strengthening of internal controls. This is to ensure that municipal operations are carried out in compliance with applicable laws, ordinances, resolutions, and regulations. In addition, it is responsible for overseeing the use of public funds and property and making interventions, responding to specific needs regarding the Municipality's activities and operations.

The Internal Audit activity should evaluate and make appropriate recommendations that contribute to the Municipal Administration achieving the following objectives:

- Ensure effective administrative performance and accountability
- Communicate risk areas to all levels and maintain control of them
- Promote ethics and transparency in administrative processes

### **LOCATION**

The Internal Audit Office is located on the fourth floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

### **ORGANIZATIONAL STRUCTURE**

This Office has three budget programs: (1) Management and Administration, (2) Audit Unit and (3) Compliance Unit.

#### *MANAGEMENT AND ADMINISTRATION*

This program plans, organizes, directs, supervises, and controls all the activities of the Internal Audit Department. It also provides the administrative support required for the proper functioning of the office.

## *INTERNAL AUDIT*

The three main operational areas are grouped in this program:

### TAX AND OPERATIONAL ADVISING

This unit provides advice to the directors of administrative units on actions to be taken to ensure compliance with laws and regulations and recommend actions that contribute to operational efficiency. It also performs risk assessments of administrative and operational processes to improve and strengthen internal controls.

### AUDIT PROGRAM

Through this Unit, interventions are made on municipal operations, funds, and public property, to ensure that municipal resources are used for public purposes in the most efficient way and with optimal performance and utility. It also continuously monitors the risks and controls identified to ensure the reliability and integrity of information, effectiveness, and efficiency of operations, asset protection, and compliance with laws.

### SPECIAL INTERVENTIONS

This Unit is responsible for evaluating any situation referred by the Mayor that requires immediate intervention to prevent any loss or damage to public funds or property.

### *COMPLIANCE*

### FEDERAL FUNDS MONITORING

This Unit is responsible for ensuring compliance with the funds allocated to the Municipality as established in the applicable federal legislation, as well as for reporting and issuing recommendations aimed at correcting situations in the event of noncompliance with the same. It will review and follow up on the filing of the required reports, as well as assist in the preparation of the corresponding corrective action plans.

### **SIGNIFICANT CHANGES**

The most significant change between the recommended budget (2023-24) and the current budget (2022-23) is an increase in personnel expenses. This change is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Travel Expenses line item is in line with actual expenditure.

### **CONSOLIDATED BUDGET SUMMARY**

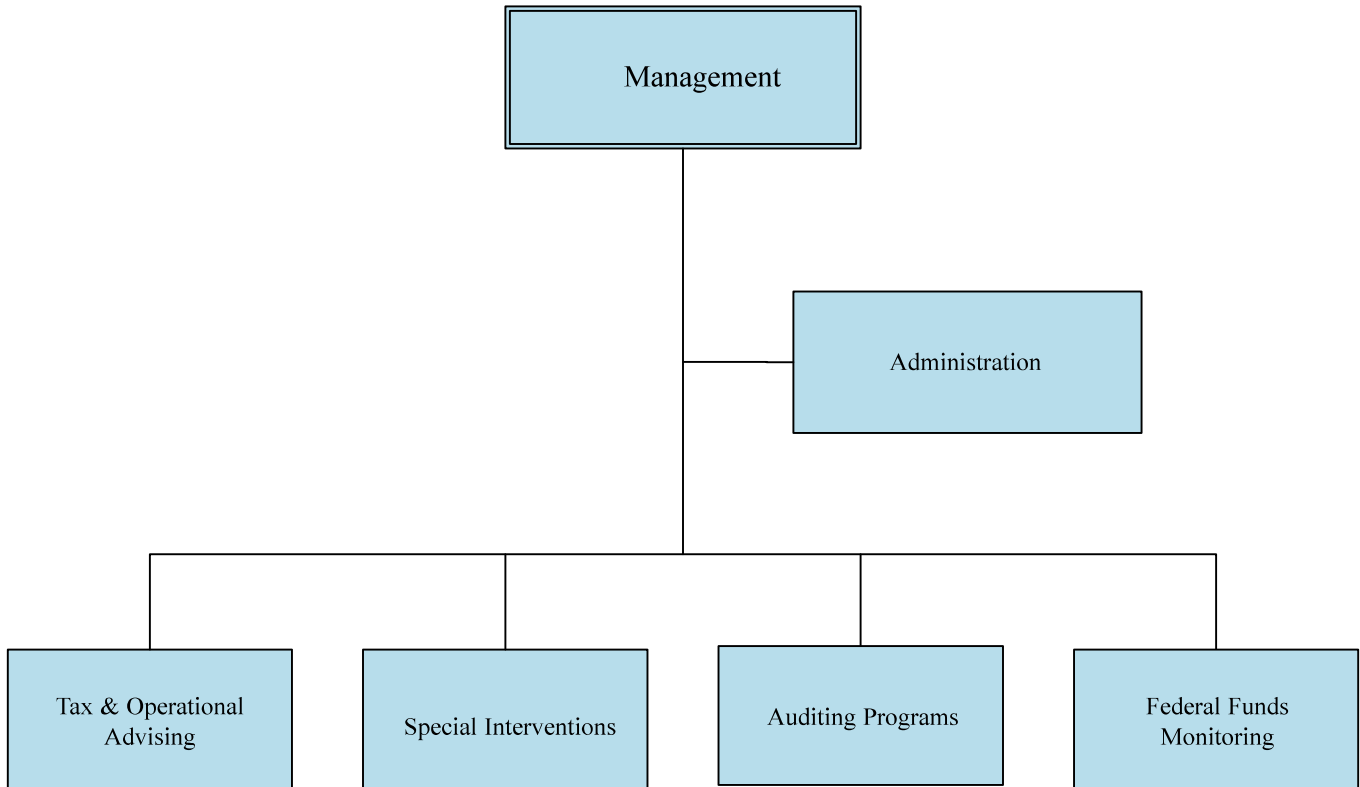
<b>Internal Audit</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$432,308	\$4,400	\$436,708
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$432,308</b>	<b>\$4,400</b>	<b>\$436,708</b>



## STATISTICS

<b>INTERNAL AUDIT</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
Audits Performed	N/A	2	3
Monitorings Performed	N/A	6	0
Complaints Received	N/A	7	9
Inquiries Received	N/A	25	12
Seizures Made	N/A	10	5
Investigations	N/A	36	40

# INTERNAL AUDITING



## Detailed Budget General Fund

### Internal Audit

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	92,703	93,228	117,960	24,732
9131 Federal Social Security	7,734	7,776	9,668	1,892
9141 Medical Plan	3,538	6,300	6,300	0
9151 State Insurance Fund Benefit	2,045	2,010	2,528	518
9171 Christmas Bonus	2,400	2,400	2,400	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	599	600	600	0
9465 Miscellaneous	525	2,250	2,250	0
Personnel Expense :	114,420	117,714	144,856	27,142
General Expense :	<u>1,124</u>	<u>2,850</u>	<u>2,850</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$115,544</u></b>	<b><u>\$120,564</u></b>	<b><u>\$147,706</u></b>	<b><u>\$27,142</u></b>
<b>10 Internal Audit</b>				
9101 Regular Employees	173,064	202,668	242,916	40,248
9131 Federal Social Security	13,607	15,936	19,015	3,079
9141 Medical Plan	11,400	14,700	14,700	0
9151 State Insurance Fund Benefit	3,739	4,378	5,221	843
9171 Christmas Bonus	4,800	5,600	5,600	0
9421 Travel Expenses	111	100	150	50
9444 Subscriptions	1,210	1,400	1,400	0
Personnel Expense :	206,610	243,282	287,452	44,170
General Expense :	<u>1,321</u>	<u>1,500</u>	<u>1,550</u>	<u>50</u>
<b>Subtotal :</b>	<b><u>\$207,931</u></b>	<b><u>\$244,782</u></b>	<b><u>\$289,002</u></b>	<b><u>\$44,220</u></b>
<b>Total : Internal Audit</b>				
Personnel Expense :	321,030	360,996	432,308	71,312
General Expense :	<u>2,445</u>	<u>4,350</u>	<u>4,400</u>	<u>50</u>
<b>Total :</b>	<b><u>\$323,475</u></b>	<b><u>\$365,346</u></b>	<b><u>\$436,708</u></b>	<b><u>\$71,362</u></b>

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Internal Audit**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
<b>Subtotal : Administration</b>		<b><u>3</u></b>			<b><u>\$9,830</u></b>	<b><u>\$0</u></b>	<b><u>\$117,960</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>3</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Internal Audit</b>							
Regular	Senior Auditor	4	12	0	10,460	0	125,520
Regular	Senior Audit Specialist	2	12	0	5,883	0	70,596
Regular	Audit Manager	1	12	0	3,900	0	46,800
<b>Subtotal : Internal Audit</b>		<b><u>7</u></b>			<b><u>\$20,243</u></b>	<b><u>\$0</u></b>	<b><u>\$242,916</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>7</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Internal Audit</b>		<b><u>10</u></b>			<b><u>\$30,073</u></b>	<b><u>\$0</u></b>	<b><u>\$360,876</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>10</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		



## **PLANNING OFFICE**

PP. Zaid Díaz Isaac, Director

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

The Planning Office is created by virtue of Section 13.003 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it an Advisory Office.

The Planning Office has the primary responsibility of advising the Mayor on matters of territorial planning of the Municipality. In addition, it is responsible for developing and implementing the public policy of the Autonomous Municipality of Caguas with respect to the planning, management, and use of land in the municipal territory. This Office exercises the powers provided in the Municipal Code of Puerto Rico for an Office of Territorial Planning.

### **LOCATION**

The Planning Office is located on the third floor (Room 301) of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The Planning Office is responsible for performing the following functions:

- Prepare and review management plans and carry out all activities necessary for the efficient execution of the processes.
- Hold public hearings related to management plans and to carry out all activities incidental thereto.
- Supervise the development and compliance of management plans.
- Collect and update information, as well as maintain files, regarding the territorial planning of the Municipality.
- Support the Community Boards through technical advice, so that they may adequately comply with their duties.
- Develop and maintain a Geographic Information System (GIS) and statistics to assist in analysis and decision making.

The Office is organized under four budget programs: (1) Management and Administration, (2) Planning and Development, (3) Land Management and (4) Vital Statistics.

### *MANAGEMENT AND ADMINISTRATION*

This program is responsible for planning, organizing, directing, supervising, and controlling all activities of the Planning Office. It is responsible for supporting the activities of the Office by, among other ways, providing the personnel and resources necessary for the development of these activities, budget management and control, purchasing, file control and management, property inventory, maintaining the accounting records of the federal CDBG, CDBG-CV and CDBG-DR programs, and submit invoices for recovery of CDBG-DR funds through the Vendor Café platform.

### *PLANNING AND DEVELOPMENT*

This budget program administrates the Community Planning and Development Unit. Among its functions are:

- Preparation and evaluation of studies, plans and programs in the areas of economic and social development
- Guidance and dissemination of information on programs aimed at the development of low-income housing
- Provide technical advice in the preparation of proposals for local and federal programs and the use of funds
- Manage and monitor Community Development Block Grant (CDBG) federal funding programs
- Collect and evaluate the needs of the communities in Caguas as part of the Citizen Participation Plan for CDBG programs
- Support and assist in the areas of housing development, social welfare, and community development

### *LAND MANAGEMENT*

This budget program administrates the Physical Planning and Endorsement Unit. Among its functions are:

- Evaluate requests for endorsement in segregations, construction, use permits, land subdivision, access control, preliminary projects, urbanization, and land movement, among others
- Prepare and review management plans and carry out all activities necessary for the efficient execution of the processes
- Hold public hearings regarding management plans and carry out all activities incidental thereto
- Attend to requests for changes of qualification (zoning) and carry out the process until the qualification change becomes effective, if authorized
- Provide guidance on urban development, land management plans, interpretation of Caguas regulations, and referrals to state agencies
- Support the Community Boards through technical advice, so that they may adequately comply with their duties

- Support the Planning and Development Unit in the evaluation of proposals under the CDBG and CDBG-DR Programs and work in conjunction with the Geographic Information and Vital Statistics Unit in gathering information and data for the development of information layers
- Offer support to municipal agencies for improvements and design of their spaces
- Develop and maintain the federally required Multi-Hazard Mitigation Plan under FEMA
- Conduct the process for historic site designation and the required Planning Board tabs
- Attend to requests for services such as: processing of road certification together with the Municipal Public Works Department, other certifications: qualification, location of the Traditional Urban Center, among others
- Review documents from other neighboring municipalities for which our comments are required: Management and Mitigation Plans, among others.
- Participate in the development of projects and strategies presented by SIOC and other departments. Also presented by the Municipal Legislature - Traffic Commission such as parking meters.

### *VITAL STATISTICS*

The Geographic Information and Vital Statistics Unit is administrated under this budget program. Among its functions are:

- Maintain and update a Geographic Information System (GIS) and statistics from various sources for decision making. Continue to invest in GIS tools and licenses.
- Maintain and update the cartography of Caguas and create new layers of the Geographic Information System of Caguas, which nourishes the catalog of digital maps, such as: sectors, urbanizations and communities, maps of points of interest, flood zones, Traditional Urban Center, among others.
- Offer population statistics on social, economic, education, health, housing, infrastructure, crime, and transportation issues at the Puerto Rico level and at the level of the Municipality and its neighborhoods, according to availability of data.
- Collaborate in database design, data entry, analysis and graphical representation of data from municipal departments. Includes, for example: requests for housing, public works and infrastructure and the report of damages and needs caused by natural events.
- Continue with the development of the Physical Address System.

### **SIGNIFICANT CHANGES**

The most significant variation between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Fees and Subscriptions and Publications line items reflect an increase consisting of the increase for the use of "Azure" for the GIS Program and the increase in publications in newspapers and radio spots of the Land Use and Zoning Plan. The Purchase of Equipment item is created to acquire two (2) laptops with capacity to manage the GIS System and to reinforce the WIFI of the office. The Per Diem item is adjusted to the actual expenditure.



In addition to the recommended budget allocations under the General Fund, it should be noted that the Planning Office will be executing its work plan with the allocation of special funds estimated at \$339,500 from the Administration and Public Service programs of the Community Development Block Grant (CDBG).

### CONSOLIDATED BUDGET SUMMARY

Planning Office	Personnel Expense	General Expense	Total
General Fund	\$791,152	\$66,400	\$857,552
Special Funds			
HUD - Community Development Prog. (CDBG)	\$0	\$339,500	\$339,500
Total Special Funds	\$0	\$339,500	\$339,500
<b>Consolidated Total</b>	<b>\$791,152</b>	<b>\$405,900</b>	<b>\$1,197,052</b>

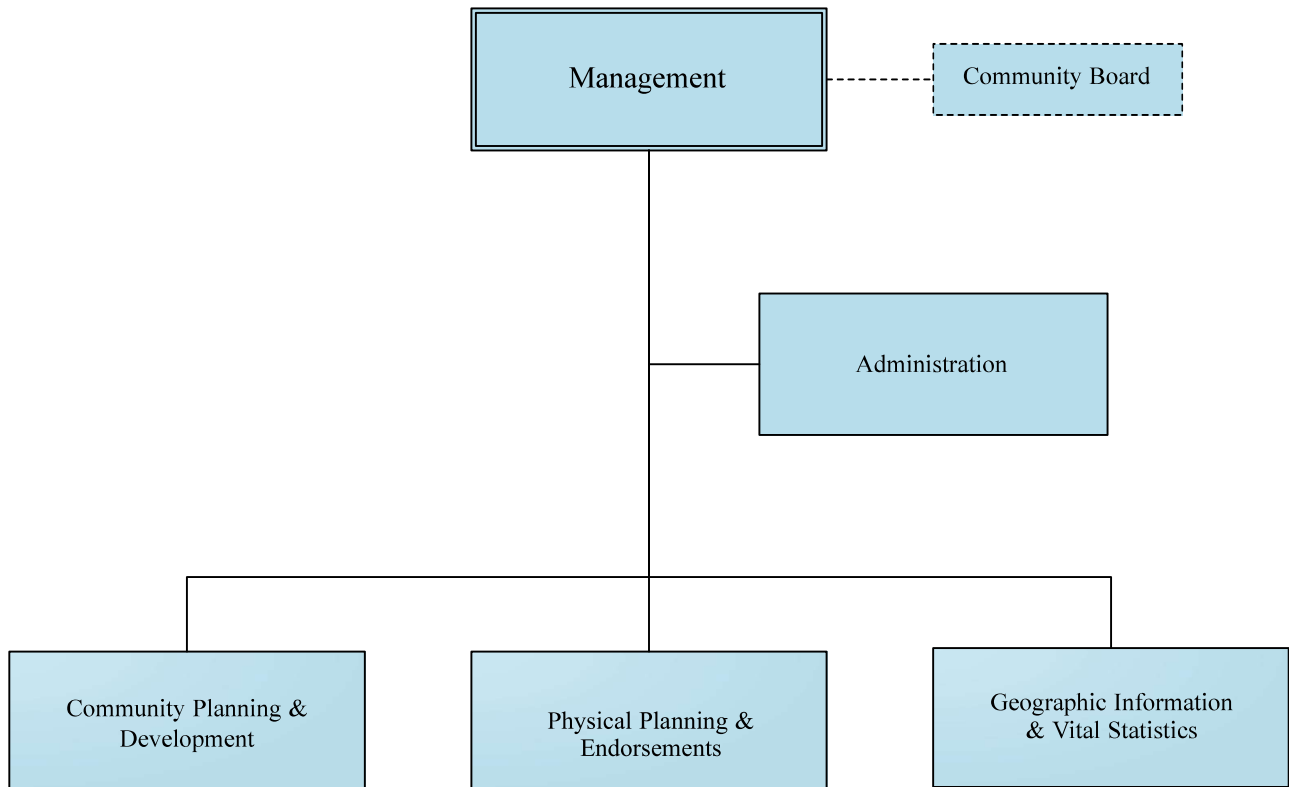
### STATISTICS

PLANNING	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Planning &amp; Development</b>			
Environmental Evaluations	22	13	17
Consultations and Assessments	12	20	20
Beneficiary Non-Profit Institutions	3	4	2
Percentage of Compliance with Federal Regulations	1.50	1.8	1.5
<b>Physical Planning and Endorsements</b>			
Orientations Provided	100	150	120
Endorsement Requests Handled	110	115	100
Service Requests Handled	300	150	148
Document reproduction	2	5	8
Creation of Geographic Information Layers	10	33	100
Zoning Changes - Petitions*	0*	2*	0*
<b>Geographic Information and Statistics Unit</b>			
Service Requests Handled	180	64	89
Maps/Photos/Statistics	500	215	373
Creation of Geographic Information Layers	10	33	0
Georeferencing Certifications	25	17	19
Distributed Bulletins "Caguas informs its people"	20	1	1
Petitions filed - assign names to streets	2	3	0
Streets - assigned names	9	12	0
Orientation in flood cases	2	1	3
Inspections Performed	0	1	1

\* The Planning Board (JP by its Spanish acronym) adopted a new 2020 Joint Regulation, effective as of January 2021. The 2020 Joint Regulation was declared void by the Supreme Court. They are in the reconsideration process within 15 days. The Permit Management Office's (OGP by its Spanish acronym) failure to file is final and firm. Which would imply another regulation. Therefore, a cycle of amendments to the soil classification has not been initiated. In addition, surveys, maps and inspections were carried out for MIT and HMGP CDBG projects.



# PLANNING



## Detailed Budget General Fund

### Planning Office

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	247,825	247,368	313,980	66,612
9131 Federal Social Security	19,907	19,938	25,032	5,094
9141 Medical Plan	14,187	18,900	18,900	0
9151 State Insurance Fund Benefit	5,388	5,352	6,749	1,397
9171 Christmas Bonus	6,400	7,200	7,200	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	594	1,000	1,000	0
9242 Operating Materials and Supplies	156	400	400	0
9444 Subscriptions	41,918	42,650	47,000	4,350
Personnel Expense :	299,707	304,758	377,861	73,103
General Expense :	<u>42,668</u>	<u>44,050</u>	<u>48,400</u>	<u>4,350</u>
<b>Subtotal :</b>	<b><u>\$342,375</u></b>	<b><u>\$348,808</u></b>	<b><u>\$426,261</u></b>	<b><u>\$77,453</u></b>
<b>03 Planning and Development</b>				
9101 Regular Employees	72,956	69,600	89,280	19,680
9131 Federal Social Security	5,704	5,509	7,015	1,506
9141 Medical Plan	1,900	6,300	6,300	0
9151 State Insurance Fund Benefit	1,636	1,513	1,927	414
9171 Christmas Bonus	1,600	2,400	2,400	0
Personnel Expense :	83,796	85,322	106,922	21,600
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$83,796</u></b>	<b><u>\$85,322</u></b>	<b><u>\$106,922</u></b>	<b><u>\$21,600</u></b>
<b>23 Statistics</b>				
9101 Regular Employees	38,980	70,524	57,396	-13,128
9131 Federal Social Security	3,104	5,518	4,514	-1,004
9141 Medical Plan	1,900	4,200	4,200	0
9151 State Insurance Fund Benefit	1,515	1,515	1,240	-275
9171 Christmas Bonus	1,600	1,600	1,600	0
9467 Publications and Announcements	1,000	1,000	1,000	0
Personnel Expense :	47,099	83,357	68,950	-14,407
General Expense :	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$48,099</u></b>	<b><u>\$84,357</u></b>	<b><u>\$69,950</u></b>	<b><u>(\$14,407)</u></b>

Model Budget 2023-2024

## Detailed Budget General Fund

### Planning Office

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>55 Territorial Planning</b>				
9101 Regular Employees	171,303	197,124	200,040	2,916
9131 Federal Social Security	13,472	15,449	15,674	225
9141 Medical Plan	7,245	12,600	12,600	0
9151 State Insurance Fund Benefit	4,400	4,243	4,305	62
9171 Christmas Bonus	4,800	4,800	4,800	0
9327 Equipment	0	0	5,200	5,200
9401 Per Diems/Allowances	0	2,000	1,800	-200
9467 Publications and Announcements	5,500	5,500	10,000	4,500
Personnel Expense :	201,220	234,216	237,419	3,203
General Expense :	<u>5,500</u>	<u>7,500</u>	<u>17,000</u>	<u>9,500</u>
<b>Subtotal :</b>	<b><u>\$206,720</u></b>	<b><u>\$241,716</u></b>	<b><u>\$254,419</u></b>	<b><u>\$12,703</u></b>
<b>Total : Planning Office</b>				
Personnel Expense :	631,822	707,653	791,152	83,499
General Expense :	<u>49,168</u>	<u>52,550</u>	<u>66,400</u>	<u>13,850</u>
<b>Total :</b>	<b><u>\$680,990</u></b>	<b><u>\$760,203</u></b>	<b><u>\$857,552</u></b>	<b><u>\$97,349</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Planning Office

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,200	0	26,400
Regular	Finance Assistant	1	12	0	1,750	0	21,000
Regular	Administrative Affairs Coordinator	1	12	0	2,271	0	27,252
Regular	Director of the Advisory Office	1	12	0	6,615	0	79,380
Regular	Senior Computer Software Specialist	1	12	0	3,010	0	36,120
Regular	Executive Officer	2	12	0	5,777	0	69,324
Regular	Finance Supervisor	1	12	0	2,912	0	34,944
<b>Subtotal : Administration</b>		<b><u>9</u></b>			<b><u>\$26,165</u></b>	<b><u>\$0</u></b>	<b><u>\$313,980</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>9</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Planning and Development</b>							
Regular	Planning Analyst	1	12	0	2,430	0	29,160
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Administration Manager	1	12	0	3,380	0	40,560
<b>Subtotal : Planning and Development</b>		<b><u>3</u></b>			<b><u>\$7,440</u></b>	<b><u>\$0</u></b>	<b><u>\$89,280</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Statistics</b>							
Regular	Planning Analyst	2	12	0	4,783	0	57,396
<b>Subtotal : Statistics</b>		<b><u>2</u></b>			<b><u>\$4,783</u></b>	<b><u>\$0</u></b>	<b><u>\$57,396</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>2</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Territorial Planning</b>							
Regular	Planning Analyst	2	12	0	4,400	0	52,800
Regular	Training Architect	1	12	0	3,000	0	36,000
Regular	Engineering Assistant	1	12	0	1,744	0	20,928
Regular	Planning Manager	1	12	0	3,990	0	47,880
Regular	Planner	1	12	0	3,536	0	42,432



## Positions and Salaries Budget Fiscal Year 2023-2024

### Planning Office

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Territorial Planning		<u>6</u>			<u>\$16,670</u>	<u>\$0</u>	<u>\$200,040</u>
Positions :	Confidence : <u>0</u>	Regular : <u>6</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Planning Office		<u>20</u>			<u>\$55,058</u>	<u>\$0</u>	<u>\$660,696</u>
Positions :	Confidence : <u>1</u>	Regular : <u>20</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

## **ENVIRONMENTAL AFFAIRS OFFICE**

PP. Guillermo Rivera Cruz, Director

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

This Office is created by virtue of Resolution No. 06-68, Series 2005-06. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

The purpose of the Office of Environmental Affairs is to advise the Municipal Administration on compliance with environmental laws and regulations of the Government of Puerto Rico and the Federal Government at the Municipal level or that affect the territorial jurisdiction of the Autonomous Municipality of Caguas. To this end, the Office pursues the following operational objectives:

- Promote Caguas as a model city educated on the use and conservation of natural, environmental, and ecological resources to be imitated by the Central Government and the rest of the municipalities of Puerto Rico
- Continue to implement, evaluate, and monitor procedures regarding compliance with the NPDES-Phase II General Discharge Permit for the proper management of the City's stormwater systems
- Continue with the implementation, evaluation, and oversight of all procedures regarding compliance with the provisions of the environmental laws in force that affect the territorial jurisdiction of the Autonomous Municipality of Caguas
- Establish collaboration, advisory and/or technical support alliances with public and private entities to promote awareness of environmental conservation and compliance with current environmental laws
- Continue with the development and implementation of a public environmental policy that is coherent, effective, and harmonious with the Municipality's strategic initiatives
- Collaborate with municipal initiatives aimed at the recovery and efficient management of non-hazardous solid waste through agreements with the public and private sectors
- Promote the implementation of initiatives directed towards the research and development of technologies and projects that use renewable energy sources to reduce energy consumption within the territorial jurisdiction of the Autonomous Municipality of Caguas

### **LOCATION**

The Environmental Affairs Office is located on the second floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

## ORGANIZATIONAL STRUCTURE

The Office of Environmental Affairs is organized under the Management and Administration budget program. The following areas of work are interrelated in this program:

### *PLANNING AND ADVISORY PROGRAM*

- Prepare ordinances and/or executive orders
- Review and evaluate public documents (state and legislative projects, etc.)
- Develop, coordinate and implement the municipal environmental public policy
- Implement and monitor the Office's annual work plan
- Advise municipal agencies on environmental matters

### *ENVIRONMENTAL ASSESSMENT AND COMPLIANCE PROGRAM FOR ENDORSEMENTS AND PERMITS*

- Prepare environmental documents for compliance with all environmental permitting procedures for projects in the Municipality
- Evaluate and endorse, as required by the Permits Office, environmental documents for private projects to be built within the territorial jurisdiction of the Autonomous Municipality of Caguas

### *ENVIRONMENTAL EDUCATION PROGRAM*

- Hold activities, tours, workshops, orientations, and educational projects for teachers and students of all public and private levels in various aspects of the environmental area
- Collaborate with the other Programs in the logistics and development of environmental regulation and conservation guidance to businesses, industries, non-profits, community-based and faith-based organizations

### *STORMWATER RUNOFF MANAGEMENT PROGRAM*

- Implement, comply with, and follow up on the National Pollutant Discharge Elimination System (NPDES) and the Federal Environmental Protection Agency (EPA) approved Municipal Storm Sewer System General Discharge Permit (MS4) for the entire municipal jurisdiction. The Municipality is responsible for preventing, to the extent practicable, all water flowing through the City's storm sewer system from reaching the receiving water body as unpolluted as possible. Violations of this permit constitute an environmental offense, subject to administrative and fiscal penalties by the EPA. This permit includes the following tasks:
  - o Public education and citizen participation
  - o Detection and elimination of illegal discharges
  - o Runoff control in construction sites
  - o Technical training for municipal operations personnel
  - o Investigation, evaluation, and follow-up of complaints about discharges and other problems regarding the stormwater system

## SIGNIFICANT CHANGES

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the reclassification of two (2) positions.

General Expense items are unchanged.

## CONSOLIDATED BUDGET SUMMARY

Environmental Affairs	Personnel Expense	General Expense	Total
General Fund	\$283,172	\$19,625	\$302,797
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$283,172</b>	<b>\$19,625</b>	<b>\$302,797</b>

## STATISTICS

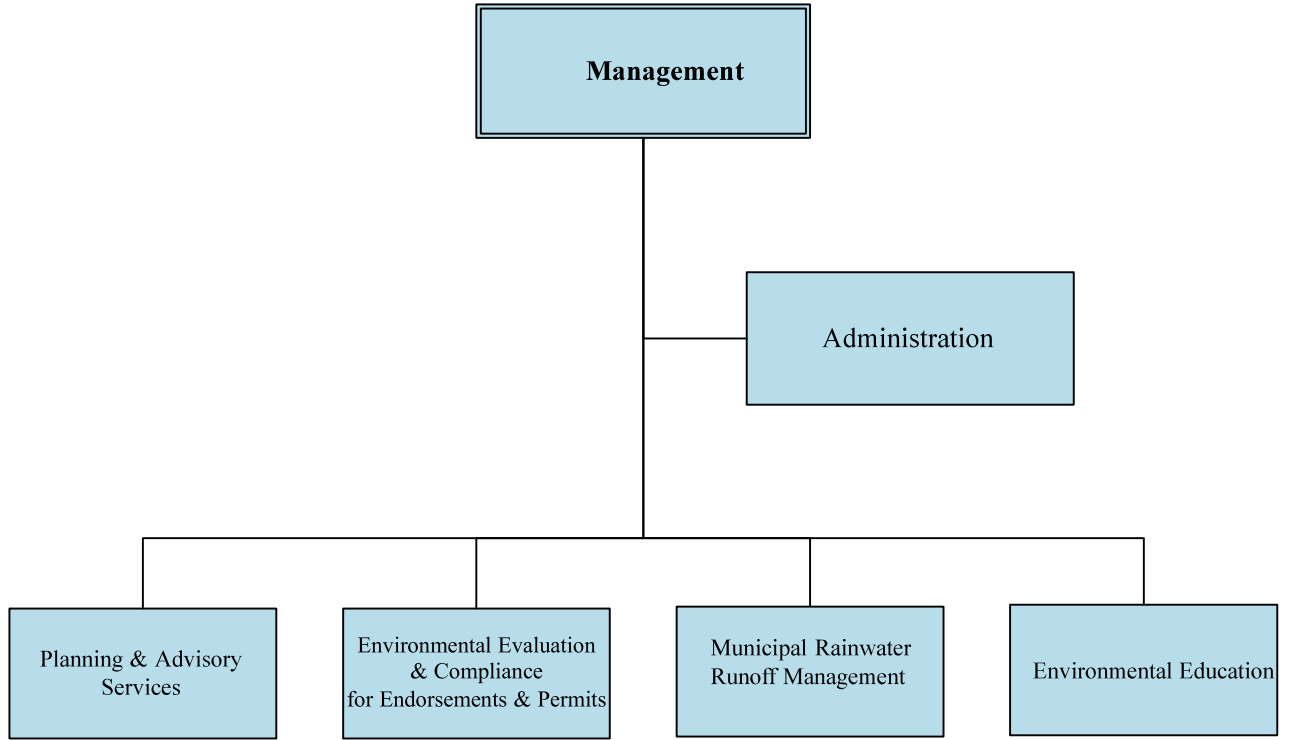
ENVIRONMENTAL AFFAIRS	Current 2020-2021	Current 2021-2022	Projected 2022-2023
Pounds Reduced from CO2 Emissions	4,656,845.66 lbs.	4,673,278.70 lbs.	4,705,425 lbs.
Petroleum Reduction (gallons)	243,748.20 gal.	244,975.80 gal.	246,518.04 gal.
Annual Consumption Expenditure (kWh)*	21,454,159	21,504,682	20,069,473
Electrical Energy Reduction**	-4%	-0.23%	6.6%
Completed Renewable Energy Projects (EECBG)	11	11	11
Benefited Participants EECBG Projects	5,620	5,620	5,620
Benefited Citizens	1,665	2,021	1,117
Educational Activities	7	14	8
Environmental Compliance Documents	146	87	112
Benefited Municipal Employees	1,121	1,121	896
Workshops for Municipal Employees	1	3	1
NPDES Service Requests	88	76	45
Benefited Businesses	4	7	3
Benefited Industries	1	1	1
Compliance - NPDES Permit	87%	85%	83%
Informative Leaflets Delivered	1,272	1,661	1,024

\* Consumption limit established by the Puerto Rico State Office of Public Energy Policy (OEPPEPR by its Spanish acronym) is 33,823,502 kWh

\*\* The electric energy reduction calculation is tied to a metric established by the OEPPEPR on measured and unmetered service.



**ENVIRONMENTAL AFFAIRS**



## Detailed Budget General Fund

### Environmental Affairs

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	124,831	193,596	223,872	30,276
9110 Driver Insurance	13	44	66	22
9131 Federal Social Security	10,192	15,702	18,017	2,315
9141 Medical Plan	5,318	14,700	14,700	0
9151 State Insurance Fund Benefit	13,089	12,952	14,917	1,965
9171 Christmas Bonus	2,400	5,600	5,600	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	99	500	700	200
9411 Professional Services	4,000	14,000	12,825	-1,175
9412 Non-Professional Services	0	1,000	1,000	0
9421 Travel Expenses	108	100	100	0
9464 Building Maintenance	0	2,000	2,000	0
9465 Miscellaneous	950	1,775	2,000	225
9484 Other Festivals or Activities	0	250	1,000	750
Personnel Expense :	161,843	248,594	283,172	34,578
General Expense :	<u>5,157</u>	<u>19,625</u>	<u>19,625</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$167,000</u></b>	<b><u>\$268,219</u></b>	<b><u>\$302,797</u></b>	<b><u>\$34,578</u></b>
 <b>Total : Environmental Affairs</b>				
Personnel Expense :	161,843	248,594	283,172	34,578
General Expense :	<u>5,157</u>	<u>19,625</u>	<u>19,625</u>	<u>0</u>
<b>Total :</b>	<b><u>\$167,000</u></b>	<b><u>\$268,219</u></b>	<b><u>\$302,797</u></b>	<b><u>\$34,578</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Environmental Affairs

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	1,736	0	20,832
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Environmental Affairs Specialist	2	12	0	4,996	300	63,552
Regular	Environmental Technician	2	12	0	3,700	0	44,400
<b>Subtotal : Administration</b>		<u>7</u>			<u>\$18,356</u>	<u>\$300</u>	<u>\$223,872</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>7</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Environmental Affairs</b>		<u>7</u>			<u>\$18,356</u>	<u>\$300</u>	<u>\$223,872</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>7</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## Detailed Budget Professional Services

### Environmental Affairs

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Other Environmental Studies	6,000	4,825	-1,175
Asbestos and Lead Testing	8,000	8,000	0
<b>Subtotal : Administration</b>	<b><u>\$14,000</u></b>	<b><u>\$12,825</u></b>	<b><u>(\$1,175)</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$14,000</u></u></b>	<b><u><u>\$12,825</u></u></b>	<b><u><u>(\$1,175)</u></u></b>



## Detailed Budget Non-Professional Services

### Environmental Affairs

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Laboratory Testing - Project Environmental Compliance	1,000	1,000	0
<b>Subtotal : Administration</b>	<u><b>\$1,000</b></u>	<u><b>\$1,000</b></u>	<u><b>\$0</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$1,000</b></u></u>	<u><u><b>\$1,000</b></u></u>	<u><u><b>\$0</b></u></u>

## Detailed Budget Other Festivals or Activities

### Environmental Affairs

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Environmental Education Program Guidelines	250	1,000	750
<b>Subtotal : Administration</b>	<u><b>\$250</b></u>	<u><b>\$1,000</b></u>	<u><b>\$750</b></u>
<b>Total : Other Festivals or Activities</b>	<u><u><b>\$250</b></u></u>	<u><u><b>\$1,000</b></u></u>	<u><u><b>\$750</b></u></u>

## **PERMITS OFFICE**

Eng. Jaime A. Plaza Velázquez, Director

### **PROGRAM AREA**

Consulting

### **LEGAL BASIS AND PURPOSE**

The Permits Office is created pursuant to Sections 13.003 (m), 13.012 (c) and 13.013 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico and the Agreement for the Transfer of Powers on Land Management, ratified on December 22, 2016, by the Municipal Legislature through Resolution Number 25 of Fiscal Year 2016-2017 and approved by the Governor of the Government of Puerto Rico. Executive Order: 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as an Advisory Office.

The main purpose of this Office is to advise the Mayor on permit processes in order to ensure the best use and utilization of the land. In addition, to promote an orderly, rational, and comprehensive administration of permits, ensuring the welfare of current and future generations. Among its functions are the following:

- Grant or deny applications for permits for construction, subdivision, development, and land use
- Investigate and adjudicate permit complaints
- Authorize or deny the establishment of itinerant businesses
- Administrate all matters related to the declaration and removal of public nuisances
- Handle requests for street closures, revocation of usufructs, access control, crosswalks closures and sales

### **LOCATION**

The Permits Office is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The Permits Office has three budget programs: (1) Management and Administration, (2) Secretariat and (3) Municipal Service Center.

#### *MANAGEMENT AND ADMINISTRATION*

This program is responsible for planning, organizing, directing, supervising, and controlling all the activities of the Office. In addition, it is responsible for supporting the activities of the other areas of the Office, among other ways, by providing the work area, equipment and materials necessary for the development of these activities. It also attends to the needs of the employees which may affect in some way the performance and fulfillment of the work.

## *SECRETARIAT*

The Secretariat Unit performs the functions of Customer Service, Filings and Dispatch. Customer Service begins the process of submitting requests for authorizations and permits in accordance with the powers transferred to the Municipality through the Agreement on the Transfer of Powers on Land Management. In this Unit, citizens are oriented on the services of the Office, procedures to follow and the documentation that must be filed with their requests and service applications.

In the Filings area, all the documentation required from the petitioners to support their request is submitted. For each request for authorization, permits, and complaints, a file is created and maintained where all the documentation of the case is filed, as well as the determinations on the same.

Dispatch issues all notifications and final approvals or denials. A record of these documents is kept and follow-up is provided for cases assigned specific terms.

## *MUNICIPAL SERVICE CENTER*

This budget program groups together three operational areas: (1) Permits Management, (2) Oversight and Compliance, and (3) Advisory and Special Services.

### PERMITS MANAGEMENT

The Technical Review Unit provides guidance to citizens, proponents, or petitioners in all matters related to permits and authorizations. In addition, all applications submitted for permits and authorizations are studied and analyzed. Evaluations and recommendations are developed for each application. This work is carried out by means of plans, regulations, and codes established by the Municipality, the State, the Planning Board, and the Permit Management Office (OGPE).

### AUDITING AND COMPLIANCE

Field inspections are carried out in the Inspection and Compliance Unit as part of the technical evaluation of applications, complaints, and other matters handled by the Permits Office. These inspections are necessary to issue a recommendation and final determination. In addition, inspection visits are made to validate compliance with the permits granted that promote the initiation of legal, administrative, or judicial actions to process violations or complaints.

### CONSULTING AND SPECIAL SERVICES

This area groups two operational units: (1) Legal Counsel and (2) Special Services.

The Legal Advice Unit is in charge of holding public or administrative hearings when required as part of the proceedings of the Permits Office, and all activities incidentals thereto are carried out. In addition, this Unit is in charge of promoting the initiation of legal, administrative, or judicial actions to process violations or complaints filed before the Permits Office. They carry out evaluations of revocation of usufructs, street closures, access controls, and closure and sale of crosswalks. Advise the technical staff of the Office on applicable legal procedures and provisions.



The Special Services Unit is in charge of orientations and evaluations of applications for the street business and public nuisance programs. This Unit is responsible for inspecting and addressing all complaints regarding itinerant businesses and public nuisances.

During fiscal year 2021-22, the Public Nuisance Management and Eradication Program took a new turn in terms of intensity and workload since the Municipal Code 2020 (Law 107-2020) introduced changes and mechanisms to work these cases with greater agility and speed. This program was restructured to use these mechanisms to address the serious health and safety problem of abandoned properties.

The purpose of this program is to discourage property owners from abandoning their properties thus creating safety and sanitary situations for their neighbors. At no time does this program intend for the Municipality to keep the properties for revenue generating purposes. Our goal is that the nuisance condition is eliminated, the units are occupied and reentered into the tax system, or that aesthetic and ornamental improvements are achieved.

### SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2032-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Professional Services and Publications line items reflect an increase corresponding to the Public Nuisance Program. A professional service will be contracted for the title study and the costs of the advertisements required by the program will be covered. In the current fiscal year, part of these costs were covered with Local Special Funds.

The Permits Office will also have special funds, estimated at \$10,000 dollars, corresponding to the collection of fees for the installation and display of signs and advertisements, among other items.

On the other hand, they will have an additional \$532,400 from ARPA funds received in fiscal year 2021-22 for the Abandoned Buildings Program. The implementation of this program will improve public health and safety in the communities.

### CONSOLIDATED BUDGET SUMMARY

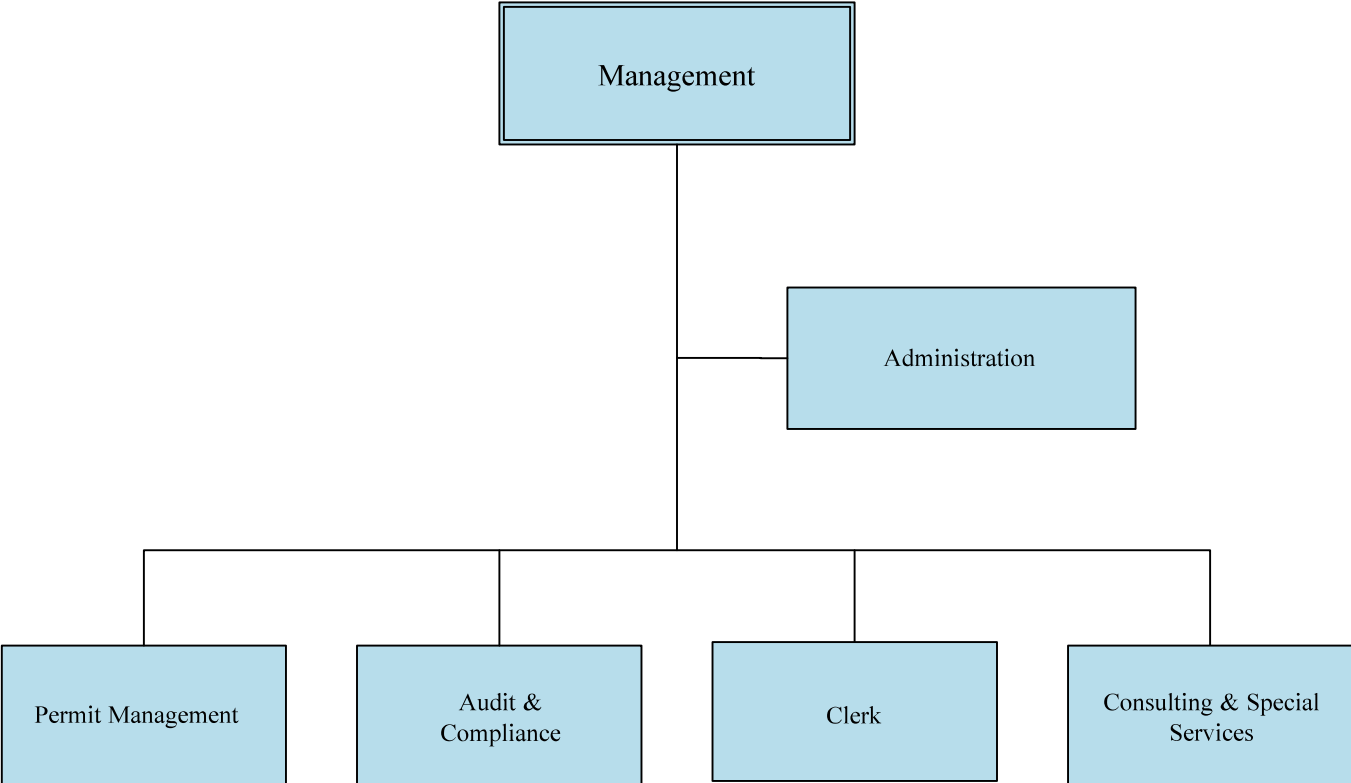
Permits	Personnel Expense	General Expense	Total
General Fund	\$1,245,064	\$102,090	\$1,347,154
Special Funds			
Signage and Advertisement Program	\$0	\$10,000	\$10,000
Total Special Funds	\$0	\$10,000	\$10,000
<b>Consolidated Total</b>	<b>\$1,245,064</b>	<b>\$112,090</b>	<b>\$1,357,154</b>

## STATISTICS

PERMITS	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Permit Management</b>			
People Served	3,301	3,755	3,737
Authorization and Permit Requests	3,184	3,853	3,702
Granting of Authorization and Permits	2,073	3,541	3,453
Orientations Provided	1,159	1,994	1,385
Analysis of Applications Filed*	2,753	3,240	5,471
Cases Inspected	533	705	593
Construction Investment (according to permits)	\$48,423,493	\$58,589,220	\$27,222,048
<b>Legal Advice and Special Services</b>			
Street Vendor Applications	146	111	89
Permits Granted Mobile Businesses	94	84	56
Public Nuisance Applications	288	584	156
Administrative or Public Hearings	15	18	15
Complaint Requests	313	422	293
Violation Complaints Handled	239	258	159

\*A case may go through the evaluator on more than one occasion.

**PERMITS OFFICE**



## Detailed Budget General Fund

### Permits

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	203,041	211,908	192,024	-19,884
9110 Driver Insurance	26	44	0	-44
9131 Federal Social Security	16,879	17,562	15,917	-1,645
9141 Medical Plan	10,338	14,700	10,500	-4,200
9151 State Insurance Fund Benefit	4,467	4,571	4,118	-453
9171 Christmas Bonus	5,600	5,600	4,000	-1,600
9173 Fringe Benefits	12,000	12,000	12,000	0
9201 Office Supplies	0	400	700	300
9242 Operating Materials and Supplies	813	1,000	700	-300
9444 Subscriptions	200	0	0	0
9461 Equipment Maintenance	0	1,700	1,700	0
9465 Miscellaneous	0	100	100	0
Personnel Expense :	252,351	266,385	238,559	-27,826
General Expense :	<u>1,013</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$253,364</u></b>	<b><u>\$269,585</u></b>	<b><u>\$241,759</u></b>	<b><u>(\$27,826)</u></b>
<b>18 Municipal Services Center</b>				
9101 Regular Employees	525,734	583,284	679,572	96,288
9110 Driver Insurance	87	66	154	88
9131 Federal Social Security	41,259	45,853	53,345	7,492
9141 Medical Plan	27,625	42,000	46,200	4,200
9151 State Insurance Fund Benefit	10,797	12,591	14,650	2,059
9171 Christmas Bonus	13,600	16,000	17,600	1,600
9201 Office Supplies	0	500	700	200
9242 Operating Materials and Supplies	106	500	600	100
9411 Professional Services	62,400	62,400	77,400	15,000
9435 Appraisals	4,000	5,000	5,000	0
9444 Subscriptions	665	90	90	0
9465 Miscellaneous	700	500	200	-300
9467 Publications and Announcements	4,000	4,000	14,000	10,000
Personnel Expense :	619,102	699,794	811,521	111,727
General Expense :	<u>71,871</u>	<u>72,990</u>	<u>97,990</u>	<u>25,000</u>
<b>Subtotal :</b>	<b><u>\$690,973</u></b>	<b><u>\$772,784</u></b>	<b><u>\$909,511</u></b>	<b><u>\$136,727</u></b>

Model Budget 2023-2024



## Detailed Budget General Fund

### Permits

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>27 Secretariat</b>				
9101 Regular Employees	127,644	128,280	161,376	33,096
9131 Federal Social Security	10,132	10,184	12,716	2,532
9141 Medical Plan	11,188	12,600	12,600	0
9151 State Insurance Fund Benefit	2,743	2,797	3,492	695
9171 Christmas Bonus	4,800	4,800	4,800	0
9201 Office Supplies	365	500	700	200
9242 Operating Materials and Supplies	133	200	100	-100
9465 Miscellaneous	0	200	100	-100
Personnel Expense :	156,507	158,661	194,984	36,323
General Expense :	<u>498</u>	<u>900</u>	<u>900</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$157,005</u></b>	<b><u>\$159,561</u></b>	<b><u>\$195,884</u></b>	<b><u>\$36,323</u></b>
<b>Total : Permits</b>				
Personnel Expense :	1,027,960	1,124,840	1,245,064	120,224
General Expense :	<u>73,382</u>	<u>77,090</u>	<u>102,090</u>	<u>25,000</u>
<b>Total :</b>	<b><u>\$1,101,342</u></b>	<b><u>\$1,201,930</u></b>	<b><u>\$1,347,154</u></b>	<b><u>\$145,224</u></b>

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Permits**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,852	0	22,224
Regular	Special Assistant	1	12	0	3,951	0	47,412
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Director of the Advisory Office	1	12	0	6,000	0	72,000
Regular	Administrative Affairs Officer	1	12	0	2,349	0	28,188
<b>Subtotal : Administration</b>		<b><u>5</u></b>			<b><u>\$16,002</u></b>	<b><u>\$0</u></b>	<b><u>\$192,024</u></b>

**Positions : Confidence : 2      Regular : 5      Transitory : 0      Irregular : 0**

**Program : Municipal Service Center**

Regular	Attorney at Law	1	12	0	3,536	0	42,432
Regular	Surveyor in Training	1	12	0	3,000	0	36,000
Regular	Administrative Affairs Coordinator	2	12	0	3,826	0	45,912
Regular	Permits Manager	2	12	0	8,255	0	99,060
Regular	Administrative Affairs Officer	2	12	0	3,760	0	45,120
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Engineering Technician	6	12	0	15,996	0	191,952
Regular	Permit Technician	6	12	0	12,850	0	154,200
Regular	Worker	1	12	0	2,756	0	33,072
<b>Subtotal : Municipal Service Center</b>		<b><u>22</u></b>			<b><u>\$56,631</u></b>	<b><u>\$0</u></b>	<b><u>\$679,572</u></b>

**Positions : Confidence : 0      Regular : 22      Transitory : 0      Irregular : 0**

**Program : Secretariat**

Regular	Administrative Affairs Assistant	1	12	0	1,852	0	22,224
Regular	Administrative Affairs Coordinator	3	12	0	5,772	0	69,264
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Executive Officer	1	12	0	2,444	0	29,328
<b>Subtotal : Secretariat</b>		<b><u>6</u></b>			<b><u>\$13,448</u></b>	<b><u>\$0</u></b>	<b><u>\$161,376</u></b>

**Positions : Confidence : 0      Regular : 6      Transitory : 0      Irregular : 0**

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Permits**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Total : Permits</b>		<u>33</u>			<u>\$86,081</u>	<u>\$0</u>	<u>\$1,032,972</u>
<b>Positions :</b>	<b>Confidence :</b> <u>2</u>	<b>Regular :</b> <u>33</u>		<b>Transitory :</b> <u>0</u>		<b>Irregular :</b> <u>0</u>	

## Detailed Budget Professional Services

### Permits

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Municipal Services Center</b>			
Emplacer	1,500	5,500	4,000
Title Studies	0	11,000	11,000
Public Nuisance Management and Adminsitration	60,900	60,900	0
<b>Subtotal : Municipal Services Center</b>	<b><u>\$62,400</u></b>	<b><u>\$77,400</u></b>	<b><u>\$15,000</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$62,400</u></u></b>	<b><u><u>\$77,400</u></u></b>	<b><u><u>\$15,000</u></u></b>





# *¿Caguas?!*, Seguro que sí





# SUPPORT OFFICES







## SECRETARIAT OF ADMINISTRATION

Victor M. Coriano Reyes, Secretary

### PROGRAM AREA

Administration

### LEGAL BASIS AND PURPOSE

The Secretariat of Administration is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series 2004-2005. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat. This Secretariat is responsible for coordinating, planning, and directing the administrative, financial, and managerial processes, maintaining effectiveness and efficiency as its guiding principles. In addition, it is responsible for coordinating the efforts and activities of the offices of Finance, Acquisitions and Bids, Municipal Clerk, Information Technology, and Management and Budget.

### LOCATION

The Secretariat is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

### ORGANIZATIONAL STRUCTURE

The main function of the Secretariat of Administration is to establish a modern, agile, creative, and dynamic management system that ensures the optimal use of resources. In addition, to provide advice and improve the effectiveness, efficiency, and coordination of support services to the offices and departments that make up the Autonomous Municipality of Caguas. The Secretariat operates under two budgetary programs: Management and Administration and Electronic Government.

#### *MANAGEMENT AND ADMINISTRATION*

Through this program, the Secretariat plans, supervises, and evaluates the functions and activities under its responsibility, and ensures compliance with the established objectives. It also organizes, coordinates, and directs the administrative affairs of the office, such as purchasing, budgeting, and property control, among others.

#### *ELECTRONIC MUNICIPAL GOVERNMENT*

This program is responsible for managing and maintaining the web site ([www.caguas.gov.pr](http://www.caguas.gov.pr)). It is also responsible for developing online services and having a presence in social networks as a way to maintain communication with citizens and continue to promote government transparency.

## CITIZEN SERVICE

This work unit complements the management of the Electronic Government Program. The Unit receives requests from citizens via telephone, the internet, or visits. These requests are registered in the "Respond" system platform, which maintains a centralized database that facilitates the connection between the municipal government and citizens. An agile and efficient response to service requests is promoted and followed up.

### OBJECTIVES AND PRIORITIES

- Develop new strategies to increase revenues, control and reduce expenditures, and ensure the efficient use of public resources
- Assist and monitor compliance with the work plans, objectives, and priorities of the departments attached to the Secretariat of Administration
- Maintain a monitoring and management assistance plan that contributes to the best use of resources
- Coordinate and integrate e-government initiatives that enable and encourage the provision of more and better services through the Internet

### SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of a position to the Office of Management and Budget to strengthen the Budget Unit.

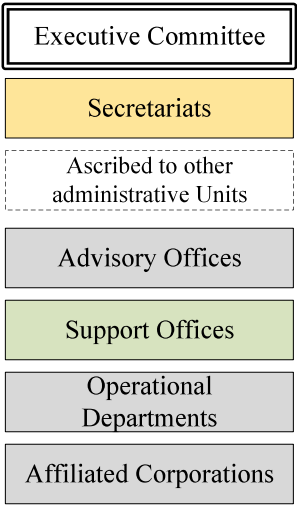
General Expense items are unchanged.

### CONSOLIDATED BUDGET SUMMARY

Secretariat of Administration	Personnel Expense	General Expense	Total
General Fund	\$307,269	\$201,527	\$508,796
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$307,269</b>	<b>\$201,527</b>	<b>\$508,796</b>

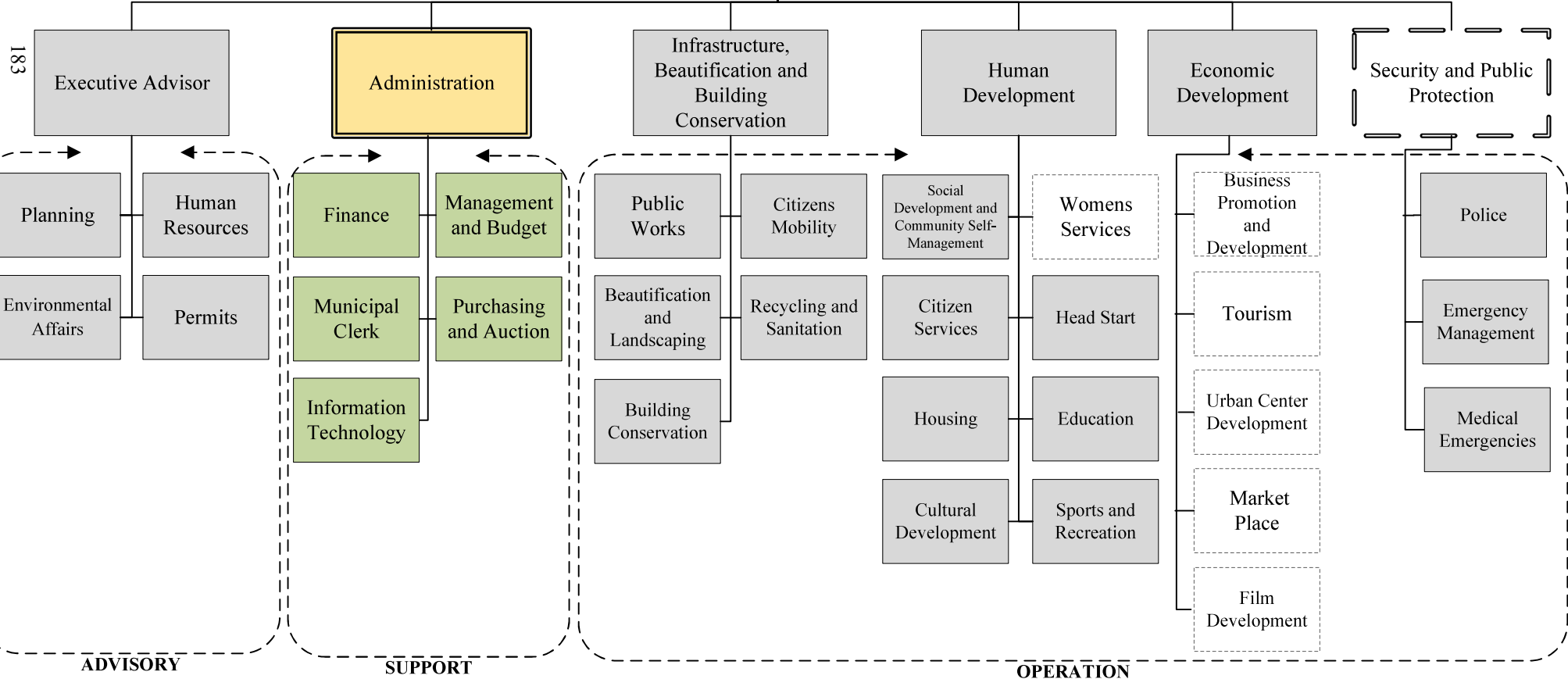
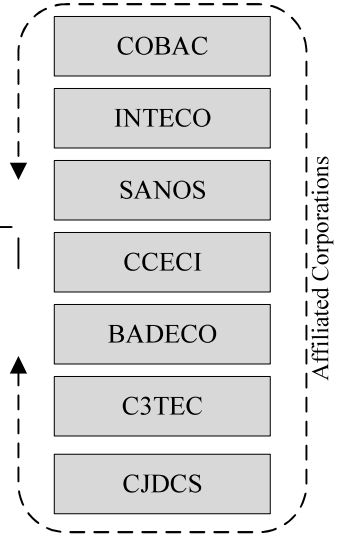
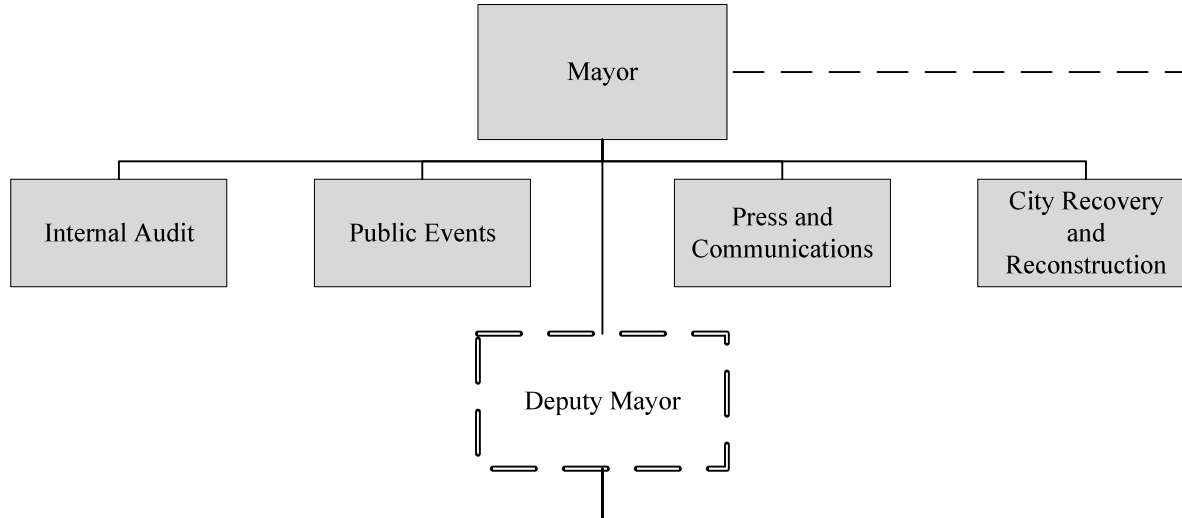


**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



## Detailed Budget General Fund

### Secretary of Administration

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	155,831	158,628	185,028	26,400
9131 Federal Social Security	12,625	12,841	14,860	2,019
9141 Medical Plan	6,207	8,400	8,400	0
9151 State Insurance Fund Benefit	5,462	5,989	6,966	977
9171 Christmas Bonus	3,200	3,200	3,200	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	221	300	300	0
9411 Professional Services	544,673	11,200	11,200	0
9465 Miscellaneous	160	200	200	0
Personnel Expense :	189,325	195,058	224,454	29,396
General Expense :	<u>545,054</u>	<u>11,700</u>	<u>11,700</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$734,379</u></b>	<b><u>\$206,758</u></b>	<b><u>\$236,154</u></b>	<b><u>\$29,396</u></b>
<b>62 Electronic Municipal Government</b>				
9101 Regular Employees	62,461	61,770	69,000	7,230
9131 Federal Social Security	4,901	4,910	5,402	492
9141 Medical Plan	3,901	6,300	4,200	-2,100
9151 State Insurance Fund Benefit	3,352	2,376	2,613	237
9171 Christmas Bonus	1,600	2,400	1,600	-800
9327 Equipment	777	0	0	0
9411 Professional Services	14,400	14,400	14,400	0
9444 Subscriptions	76,416	175,127	175,127	0
9465 Miscellaneous	300	300	300	0
Personnel Expense :	76,215	77,756	82,815	5,059
General Expense :	<u>91,893</u>	<u>189,827</u>	<u>189,827</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$168,108</u></b>	<b><u>\$267,583</u></b>	<b><u>\$272,642</u></b>	<b><u>\$5,059</u></b>
<b>Total : Secretary of Administration</b>				
Personnel Expense :	265,540	272,814	307,269	34,455
General Expense :	<u>636,947</u>	<u>201,527</u>	<u>201,527</u>	<u>0</u>
<b>Total :</b>	<b><u>\$902,487</u></b>	<b><u>\$474,341</u></b>	<b><u>\$508,796</u></b>	<b><u>\$34,455</u></b>

Model Budget 2023-2024

## Positions and Salaries Budget Fiscal Year 2023-2024

### Secretary of Administration

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administration Manager	1	12	0	3,556	0	42,672
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Executive Supervisor	1	12	0	2,763	0	33,156
<b>Subtotal : Administration</b>		<b><u>4</u></b>			<b><u>\$15,419</u></b>	<b><u>\$0</u></b>	<b><u>\$185,028</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>4</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Electronic Municipal Government</b>							
Regular	Computer Software Analyst	1	12	0	2,370	0	28,440
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
<b>Subtotal : Electronic Municipal Government</b>		<b><u>2</u></b>			<b><u>\$5,750</u></b>	<b><u>\$0</u></b>	<b><u>\$69,000</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>2</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Secretary of Administration</b>		<b><u>6</u></b>			<b><u>\$21,169</u></b>	<b><u>\$0</u></b>	<b><u>\$254,028</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>6</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		

## Detailed Budget Professional Services

### Secretary of Administration

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Advisor to the Secretary of Administration	11,200	11,200	0
<b>Subtotal : Administration</b>	<u><b>\$11,200</b></u>	<u><b>\$11,200</b></u>	<u><b>\$0</b></u>
<b>Program: Electronic Municipal Government</b>			
Internet Portal Maintenance	14,400	14,400	0
<b>Subtotal : Electronic Municipal Government</b>	<u><b>\$14,400</b></u>	<u><b>\$14,400</b></u>	<u><b>\$0</b></u>
<b>Total : Professional Services</b>	<u><u><b>\$25,600</b></u></u>	<u><u><b>\$25,600</b></u></u>	<u><u><b>\$0</b></u></u>





## **FINANCE DEPARTMENT**

Angie L. Frías Báez, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Department of Finance is created by virtue of Sections 6.005 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The purpose of the Finance Department is:

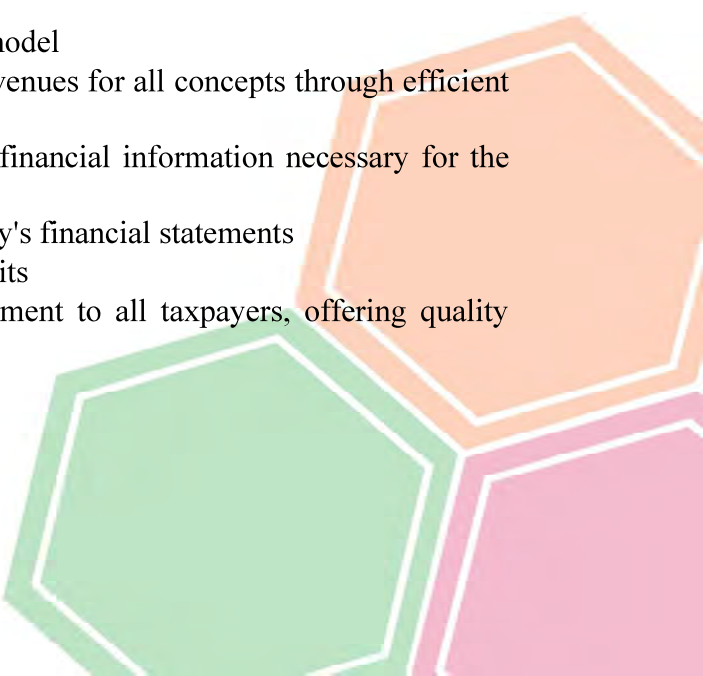
- Advise the Mayor in the development and implementation of public policy concerning revenue generation, investment, and financing
- Design, revise, and maintain the accounting system of the Municipality
- Develop, implement, and update the payment and revenue procedures of the different municipal agencies, so as to establish a comprehensive system for the presentation of financial information

### **LOCATION**

The Department is located on the second floor (Office 205) of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The main functions of the Department revolve around the following general objectives:

- Develop and establish a new financial accounting model
  - Safeguard assets and guarantee the collection of revenues for all concepts through efficient auditing
  - Develop and maintain a system that provides the financial information necessary for the administration of municipal operations
  - Streamline the process of preparing the Municipality's financial statements
  - Serve as a facilitator and financial support to the units
  - Provide dignified, considerate, and impartial treatment to all taxpayers, offering quality services and excellence.
- 

The Department is composed of the following budget programs:

*MANAGEMENT AND ADMINISTRATION*

Establishes and administrates the fiscal policy of the Municipality to collect the tax imposed in an efficient manner. Coordinates, supervises, develops, and evaluates the public policy of the components of the Finance Department. Provides all administrative and support services to the other units of the Department. This budget program is composed of the following units:

COMPTROLLER'S OFFICE

Administrates the accounting systems of the Municipality. Is responsible for maintaining and providing the necessary financial information for the administration of municipal operations. Prepares the Financial Statements of the Autonomous Municipality of Caguas. Supervises the tasks of the Accounting and Treasury areas. In addition, reviews the accounting records of the Internal Revenue and Disbursements Division. Among its priorities are:

- Optimize the use of computerized systems and existing technology to improve accounting systems, taxation and tax collection
- Develop Financial Statements: they must be presented three (3) months after the close of the fiscal year as a measure to maintain credibility in the administration of public finances. They must comply with the requirements of the Governmental Accounting Standards Board (G.A.S.B.) Pronouncements
- Train users of accounting systems in order to improve accounting records
- Establish mechanisms to strengthen and/or improve processes and controls
- Restructure municipal debt to reduce interest expenses and maximize our budgetary capacity
- Identify and certify the supporting documents necessary to recover and return to the general fund amounts previously paid for public works and improvements

INTERNAL REVENUE

Establishes and administrates the fiscal policy of the Municipality to control and collect the different revenue concepts in an efficient manner. Among its priorities are:

- Identify new sources of economic resources that will allow us to obtain more revenue to finance municipal operations
- Maximize financial resources by identifying tax evaders of Patents, Construction Taxes, Real Estate and Personal Property and Sales and Use Tax (IVU)
- Increase control mechanisms and ensure compliance with tax laws
- Increase the taxpayer base of the Municipality by identifying established businesses that are not complying with their civic responsibility to operate their businesses with the proper permits and be up to date in the payment of Patents and other local taxes
- Reduce the portfolio of accounts receivable for Patents and IVU
- Debug, reconcile, and maintain quality control of the data contained in the mechanized accounting system with the taxpayer's physical files.

### DISBURSEMENTS

This unit is responsible for reviewing and certifying the legality and accuracy of disbursements processed in the municipality. It is composed of the Accounts Payable, Preintervention and Accounts Payable areas. Among its priorities are:

- Ensure the proper use of public funds and compliance with the laws and regulations in force
- Maintain the municipality's good credit by guaranteeing better prices and services
- Maintain payments within 30 to 60 days

### PROPERTY AND ARCHIVES

It is composed of the Fixed Assets, Risk Management, and Insurance and Tax Documents areas. Among its priorities are:

- Record, safeguard, and update the inventory of movable property
- Ensure that properties are covered by a policy to protect against economic loss as a result of damages covering different areas
- Custody and preservation of tax documents
- Develop a catalog of Municipal Properties for the purpose of updating the value of the properties and recording data regarding utility accounts, location, and description of use

### *GENERAL SERVICES*

This program budgets for statutory commitments, such as payment of public debt (Special Loans, CAE and IVU), Utilities, Insurance, State Insurance Fund Corporation (CFSE) and other necessary services for all the departments that make up the Municipal Government.

### **SIGNIFICANT CHANGES**

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) consist of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The allocations in the PayGo Charge, Electric Power Authority Expenses, Excavation Fee, Health Expenses, Contribution to CRIM, and Outgoing Transfers are strictly based on the Estimates provided by the corresponding agencies.

In addition, Office Supplies, Regular Vacation, Sick Leave, and Audit Expenses are in line with actual expenditures. On the other hand, the line item for Prior Years' Claims decreases since the Payment Plan Agreement with the Aqueduct and Sewer Authority ends in March 2024.

As of June 30, 2022, the Financial Statement reflects no accumulated deficit in the General Fund. However, a Deficit Reserve is budgeted to amortize the \$9,715,304 appropriation authorized by Executive Order 2022-018 to address the Fiona Emergency. Article 2.091 of the Puerto Rico Municipal Code empowers the Mayor, in cases of emergency, to incur expenses and obligations in excess of the appropriations allocated in the Budget, at the time of the emergency, up to a maximum of 10%. Twenty-five percent (25%) of the debt equivalent to said ten percent (10%) shall be included on a preferential basis in each resolution of the general budget of revenues and



expenditures of the municipality for the four (4) fiscal years subsequent to the fiscal year in which the debt is incurred.

It should be noted that in addition to the recommended budgetary allocations under the General Fund, the Finance Department will administrate special funds estimated at \$19,985,267 from the Special Additional Property Tax, among others.

### CONSOLIDATED BUDGET SUMMARY

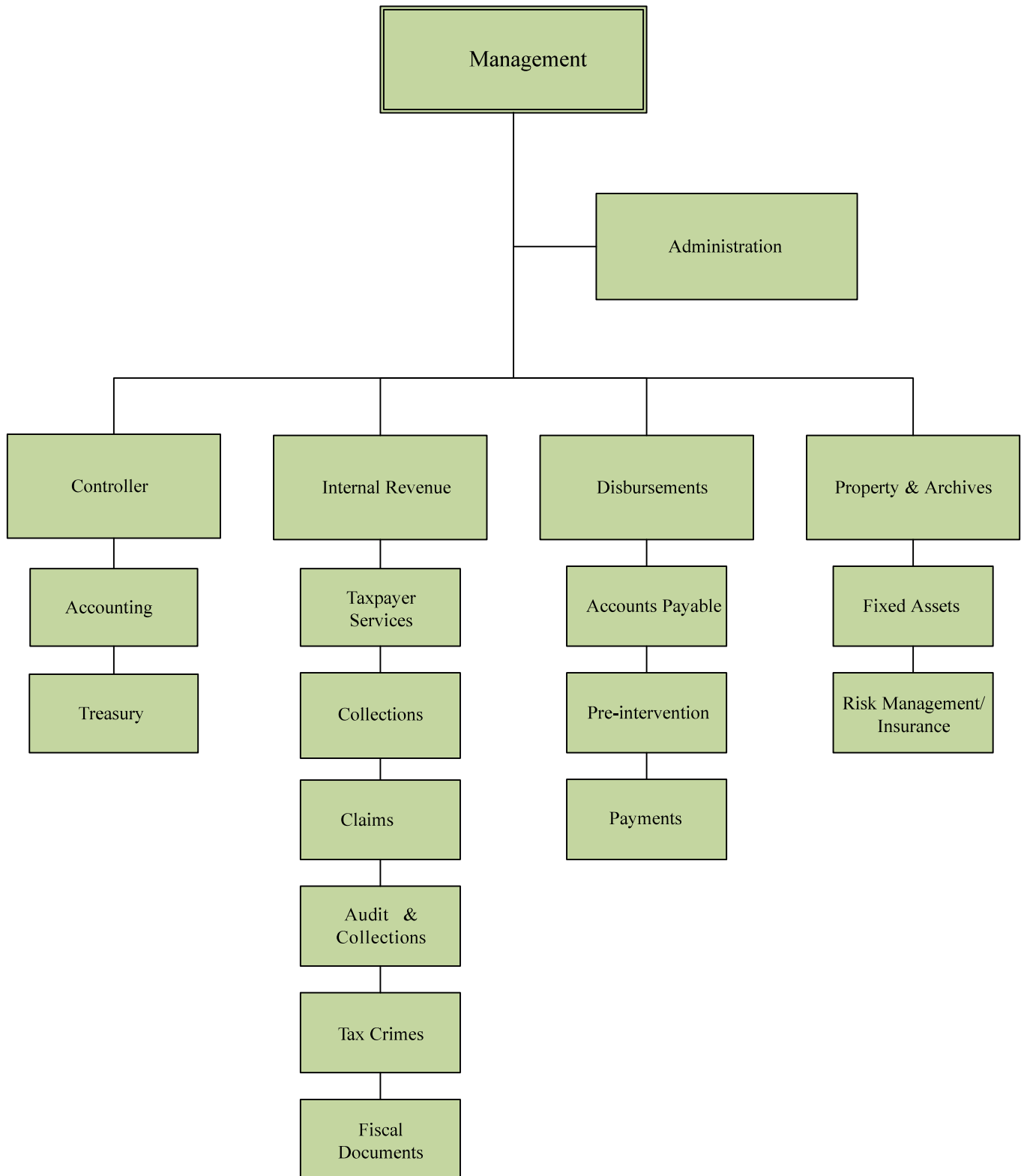
Finances	Personnel Expense	General Expense	Total
General Fund	\$9,491,700	\$22,101,734	\$31,593,434
Special Funds			
CAE -Contribution S/L Prop. Not Exonerated	\$0	\$19,958,267	\$19,958,267
Stationometer Commissions	\$0	\$27,000	\$27,000
Total Special Funds	\$0	\$19,985,267	\$19,985,267
<b>Consolidated Total</b>	<b>\$9,491,700</b>	<b>\$42,087,001</b>	<b>\$51,578,701</b>

### STATISTICS

FINANCES	Current 2020-2021	Current 2021-2022	Projected 2022-2023
Taxpayers served in the Finance Office	2,808	10,591	9,000
Patent Payment Plans	52	76	31
Municipal Revenue Collection Center (CRIM by its Spanish acronym)	0	0	0
Insurance Claims - Submitted	68	107	130
Insurance Claims - Disbursed	45	70	75
Overseeing of Commercial Construction Taxes - Impacted	0	0	1
Overseeing of Commercial Construction Taxes - Recovered	\$0.00	\$0.00	\$12,000
Public Debt-Active Loans	45	47	47
Public Debt-Overdue Loans	2	1	2
Service Requests Received	1,680	4,049	4,000
Service Requests Handled	1,080	4,049	4,000
Evaders and Debtors Visited and Counseled	100	541	411
New Taxpayers Identified	413	375	401
Interagency Operations	0	0	0
Businesses Operating without the Required License	178	217	152
Checks Issued in General	6,960	8,608	11,600



# FINANCE



## Detailed Budget General Fund

### Finance

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	1,296,246	1,309,410	1,689,348	379,938
9110 Driver Insurance	80	110	110	0
9131 Federal Social Security	103,216	104,024	133,086	29,062
9141 Medical Plan	94,383	115,500	115,500	0
9151 State Insurance Fund Benefit	52,527	50,100	64,164	14,064
9171 Christmas Bonus	41,481	44,000	44,000	0
9173 Fringe Benefits	11,500	6,000	6,000	0
9201 Office Supplies	3,977	4,000	5,000	1,000
9410 Single Audit Expenses	29,130	40,000	37,750	-2,250
9411 Professional Services	224,110	150,000	207,200	57,200
9444 Subscriptions	840	1,500	1,500	0
9465 Miscellaneous	6,909	2,000	2,000	0
Personnel Expense :	1,599,433	1,629,144	2,052,208	423,064
General Expense :	<u>264,966</u>	<u>197,500</u>	<u>253,450</u>	<u>55,950</u>
<b>Subtotal :</b>	<b><u>\$1,864,399</u></b>	<b><u>\$1,826,644</u></b>	<b><u>\$2,305,658</u></b>	<b><u>\$479,014</u></b>
<b>38 General Services</b>				
9107 Accrued Vacation, Regular Leave	16,563	50,000	150,000	100,000
9108 Accrued Vacation, Sick Leave	908,234	400,000	500,000	100,000
9114 PayGo Charge	6,822,699	6,732,348	6,659,767	-72,581
9131 Federal Social Security	65,448	34,425	49,725	15,300
9145 Unemployment Insurance	120,000	80,000	80,000	0
9228 Electric Energy Expenses	4,401,069	6,186,070	6,394,131	208,061
9436 Excavation and Demolition Fee	12,000	12,000	12,000	0
9442 Insurance	2,038,412	2,100,000	2,100,000	0
9443 Health Expenses	5,446,810	7,794,147	3,982,252	-3,811,895
9459 Deficit Reserve	0	0	2,428,826	2,428,826
9471 Prior Year Claims	7,063	639,000	480,000	-159,000
9477 Contribution to the CRIM	1,377,515	1,459,159	1,425,311	-33,848
9478 Debt Settlement with the CRIM	181,723	0	0	0
9901 Outgoing Transfers	6,107,673	5,636,313	5,025,764	-610,549

Model Budget 2023-2024

## Detailed Budget General Fund

### Finance

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>38 General Services</b>				
Personnel Expense :	7,932,944	7,296,773	7,439,492	142,719
General Expense :	<u>19,572,265</u>	<u>23,826,689</u>	<u>21,848,284</u>	<u>-1,978,405</u>
<b>Subtotal :</b>	<b><u>\$27,505,209</u></b>	<b><u>\$31,123,462</u></b>	<b><u>\$29,287,776</u></b>	<b><u>(\$1,835,686)</u></b>
<b>Total : Finance</b>				
Personnel Expense :	9,532,377	8,925,917	9,491,700	565,783
General Expense :	<u>19,837,231</u>	<u>24,024,189</u>	<u>22,101,734</u>	<u>-1,922,455</u>
<b>Total :</b>	<b><u>\$29,369,608</u></b>	<b><u>\$32,950,106</u></b>	<b><u>\$31,593,434</u></b>	<b><u>(\$1,356,672)</u></b>

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Finance**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Senior Internal Revenue Agent	3	12	0	6,921	0	83,052
Regular	Finance Analyst	13	12	0	29,304	180	353,808
Regular	Administrative Affairs Assistant	2	12	0	3,260	0	39,120
Regular	Finance Assistant	3	12	0	5,854	0	70,248
Regular	Accountant	4	12	0	8,190	0	98,280
Regular	Accountant	2	12	0	4,400	0	52,800
Regular	Senior Accountant	1	12	0	2,507	0	30,084
Regular	Administrative Affairs Coordinator	4	12	0	8,225	151	100,512
Regular	Director	1	12	0	6,685	0	80,220
Regular	Finance Specialist	4	12	0	10,009	0	120,108
Regular	Administration Manager	1	6	0	3,250	0	19,500
Regular	Finance Manager	4	12	0	15,690	0	188,280
Regular	Projects and Programs Manager	2	12	0	6,760	0	81,120
Regular	Administrative Affairs Officer	2	12	0	3,685	143	45,936
Regular	Executive Officer	1	12	0	2,652	0	31,824
Regular	Sub-Director	1	12	0	4,898	0	58,776
Regular	Finance Supervisor	7	12	0	19,640	0	235,680
<b>Subtotal : Administration</b>		<b><u>55</u></b>			<b><u>\$141,930</u></b>	<b><u>\$474</u></b>	<b><u>\$1,689,348</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>55</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Finance</b>		<b><u>55</u></b>			<b><u>\$141,930</u></b>	<b><u>\$474</u></b>	<b><u>\$1,689,348</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>55</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		



## Detailed Budget Professional Services

### Finance

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Administration of the Agreement with CRIM-Collections and Appraisal Program	150,000	170,000	20,000
Accounting Advisor	0	25,000	25,000
Financing Advisor	0	12,200	12,200
<b>Subtotal : Administration</b>	<b><u>\$150,000</u></b>	<b><u>\$207,200</u></b>	<b><u>\$57,200</u></b>
<b>Total : Professional Services</b>	<b><u>\$150,000</u></b>	<b><u>\$207,200</u></b>	<b><u>\$57,200</u></b>

## **MUNICIPAL CLERK'S OFFICE**

Saquia Azize Cintrón, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Office of the Municipal Secretary is created by virtue of Section 6.001 2 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities of the Government of Puerto Rico Act. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The purpose of the Office is to streamline, modernize, standardize, and conduct general services so that the administrative units can perform their functions and operate in an agile and effective manner. It is responsible for the registration of contracts and for submitting to the Comptroller's Office the deeds of purchase and sale of properties of the Municipality, among others. In addition, they are in charge of internal and external mail, niche leasing, custody of public documents, and administration of the Municipal Government Center, including reception area, telephone switchboard, municipal cemeteries, the External Resources program, and the Lincoln Center Plaza Building.

### **LOCATION**

The Municipal Clerk's Office is located on the second floor (Room 204) of the Ángel Rivera Rodríguez Municipal Government Center. The Administration and Secretariat programs are located at this location.

Other areas attached to the Municipal Clerk's Office are:

- General Services Program, located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center, in charge of the administration of the building, in addition to the maintenance of nearby areas
- Cemetery Program, which includes Municipal Cemeteries 1 and 3: Municipal Cemetery #1, is located at Avenida Joviniano Ríos #415 (near the old Café Crema Company premises) and is known as El Cementerio Viejo (The Old Cemetery). Municipal Cemetery #3, is located on PR 156 km 57.7, next to the Eng. Ángel O. Berríos Díaz Sports Complex
- Public Documents Program, located on the second floor of the Annex Building to the Old City Hall on Padial Street
- Lincoln Plaza Building, located on Muñoz Rivera Street and Dr. Goyco Street in the Traditional Urban Center of Caguas



## ORGANIZATIONAL STRUCTURE

The Municipal Clerk's Office is organized on the basis of the following budgetary programs: (1) Management and Administration, (2) External Resources, (3) Cemeteries, (4) Municipal Clerk's Office, (5) General Services and (6) Public Documents Program.

### *MANAGEMENT AND ADMINISTRATION*

This program develops the administrative processes for the planning, follow-up, and evaluation of the different areas of the Municipal Clerk. Administrative services for the acquisition of goods and equipment supplies are offered through requisitions. Invoices and payments for purchases and services received are reviewed and processed. Preparation and administration of the budget allocated to the department using the necessary expenditure control mechanisms to ensure quality results at an efficient cost including transactions, balance sheet analysis, etc. Adequate controls are established to maintain the inventory of property in their custody.

In addition, it performs the protocol functions of the Municipal Clerk. Among them, it is the custodian of the Official Seal of the Municipality and the issuance of the same; the signing of certifications, letters, and other official documents delegated to it by the Mayor.

### *MUNICIPAL CLERK*

Through this program, the services of Contract Registration, Internal Mail, and the Lincoln Plaza Administration are offered. In addition, it supervises the tasks of the reception area of the Angel Rivera Rodríguez Municipal Government Center and the telephone switchboard of the Municipality.

#### Contract registration

Provides guidance services, review, processing, and registration of all contracts of the Municipality in accordance with applicable laws, regulations and jurisprudence. It registers contracts, amendments, change orders, purchase and sale contracts, deeds, and related documents. Approximately 3,700 documents of this nature are recorded annually.

#### Internal Mail

This area provides the services of control and receipt of internal and external correspondence, maintaining a modern and reliable system of registration, distribution, and follow-up of correspondence. Delivery and pick-up at government offices and agencies. Annually processes over 3,000 pieces of internal correspondence and over 8,200 pieces of external correspondence.

#### Lincoln Plaza Administration

The Municipal Clerk's Office manages the Lincoln Plaza Building facilities to ensure services are provided including leasing of commercial space, renewal of use permits, operations of various equipment, and major structural repairs.



### *EXTERNAL RESOURCES*

This program is responsible for providing information, technical assistance, and advice to the Mayor and Administrative Unit Directors regarding federal and state agency program laws and regulations.

Through proposals, other initiatives for external resources and financing, efforts are coordinated with service providers, federal agencies, and private organizations to bring these funds to the municipality. This program provides support in monitoring federal programs and ensuring compliance with applicable regulations.

### *MUNICIPAL CEMETERIES*

Municipal Cemeteries I and III are administrated through this program. Municipal Cemetery I, classified as a historical resource by the Institute of Puerto Rican Culture, housed the mortal remains of Blessed Carlos Manuel Cecilio Rodríguez. In addition, there are the pantheons of Caguas' heroes. Interment services are offered, burials, exhumations, and transfers of remains are coordinated when permission is obtained from the Department of Health.

The Municipal Cemetery III offers the services of leasing graves for adults, infants, exhumation graves, niche, columbarium (ashes area) and ossuary with an option to renew every 5 years. Exhumations and transfers of remains to other cemeteries are coordinated and carried out with the permits required by the Health Department.

### *ADMINISTRATION OF THE MUNICIPAL GOVERNMENT CENTER*

This program provides maintenance services for the administrative facilities of the Ángel Rivera Rodríguez Municipal Government Center and other municipal areas. General repair and maintenance services are channeled for elevators, air conditioners, and electric generators. The warehouse of general cleaning materials and supplies is organized and managed.

### *PUBLIC DOCUMENTS PROGRAM*

This program performs the functions of custody, filing, preservation, and disposal of the records that have been transferred as inactive documents, in accordance with Act No. 5 of December 8, 1955, as amended, and with the other requirements for the administration and preservation of public documents. Currently, the area occupied by retained documents is estimated at 3,031.56 square feet; and the area occupied by documents to be disposed of is 1,698.67 square feet.

### **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.





The Non-Professional Services line item reflects an increase corresponding to the maintenance contract for the Municipal Government Center. The total costs for the current year were covered with ARPA funds. For the next fiscal year, they will have \$44,381 from ARPA funds received in FY 2021-22 to cover the Municipal Government Center Maintenance contract and the difference will be covered from the General Fund. Other General Expense items are adjusted to actual spending.

On the other hand, in addition to the recommended budget allocations under the General Fund, it should be noted that the Municipal Clerk's Office will have special fund allocations estimated at \$348,400 from the Lincoln Plaza Rental, Soda Machine Commissions, and the Municipal Cemetery, among others.

### CONSOLIDATED BUDGET SUMMARY

Municipal Clerk	Personnel Expense	General Expense	Total
General Fund	\$1,342,682	\$187,887	\$1,530,569
Special Funds			
Comisiones Máquinas de Refrescos	\$0	\$4,200	\$4,200
Rent Lincoln Center Plaza	\$0	\$200,000	\$200,000
Rent Cafeteria Government Center	\$0	\$4,200	\$4,200
Cemetery No. 3	\$0	\$140,000	\$140,000
Total Special Funds	\$0	\$348,400	\$348,400
<b>Consolidated Total</b>	<b>\$1,342,682</b>	<b>\$536,287</b>	<b>\$1,878,969</b>

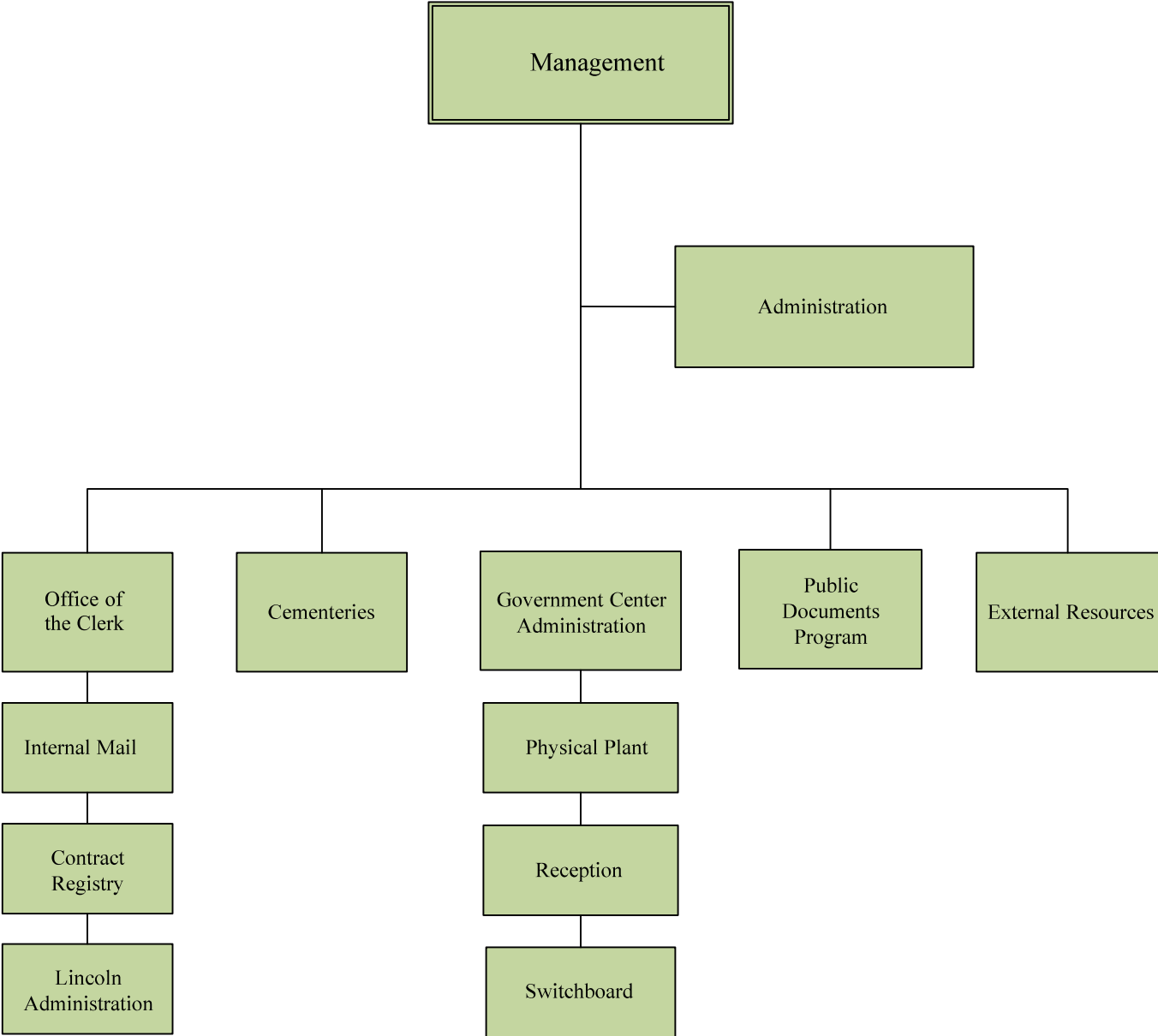
## STATISTICS

MUNICIPAL CLERK	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Municipal Secretariat</b>			
Internal Correspondence (Pieces)	3,659	2,590	3,659
External Correspondence (Pieces)	9,759	6,858	4,211
Correspondence Sent by Regular Mail (Pieces)	40,054	30,972	27,707
Certified Letters (Pieces)	741	652	552
Registered Contracts	3,960	3,705	2,660
Amendment of Registered Contracts	433	482	370
<b>Municipal Service Center</b>			
Coordination of Cargo Zone Services (maintenance)	150	175	200
Citizens' visits to the Government Center	*	19,152	13,262
Requests for access to facilities	25	150	130
<b>Public Documents Program</b>			
Preserved Documents	212,312	210,372	213,922
Disposal of Documents Central File	2,900	14,760	10,000
Disposal of Private Documents	0	7,200	5,000
Permanent Documents (does not include plans)	92,904	93,964	94,064
Transfer of Received Documents	1,610	11,760	13,450
Transfer of Received Plans	0	1,700	0
Requests for Received Documents	50	50	55
Inspections of Documents and Archives Areas in the Units	9	12	18
List of provisions approved by the Institute of Puerto Rican Culture (ICP by its Spanish acronym)	1	0	2
Training and Orientation in the Units	7	5	12
<b>Municipal Cemetery I</b>			
Burial	9	7	23
Exhumation	2	3	2
Transfers to another Cemetery	1	0	1
Transfers received to our Cemetery	1	1	2
<b>Municipal Cemetery III</b>			
Burial Regular Niche	118	122	65
Burial Oversized Niche	0	0	0
Burial Adult Grave	0	0	1
Burial Infant Grave	3	5	0
Burial Columbarium Grave	23	31	14
Exhumation and Internal Transfer of Grave from Niches to Ossuary	6	6	0
Exhumation and Transfer of Grave from Regular Niches to Other Cemeteries	3	3	4
Exhumation and Transfer of Grave from Columbarium to Other Cemeteries	0	1	0
Exhumation and Transfer of Grave from Ossuary to Other Cemeteries	0	1	0
Exhumation and Transfer of Grave from Common Mausoleum to other Cemeteries	1	1	0

MUNICIPAL CLERK	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Municipal Cemetery Services Office</b>			
Lease Contract Case Burial Regular Niche	118	122	65
Lease Contract Case Burial Infant Grave	3	5	0
Lease Contract Columbarium Burial Case	23	31	14
Lease Contract Renewal Regular Niche	141	185	166
Lease Contract Renewal Adult Grave	4	16	20
Lease Contract Renewal Infant Grave	0	5	4
Lease Contract Renewal Ossuary Grave	20	54	25
Lease Contract Renewal Columbarium Grave	2	7	4
Assigned Lease Agreement Burial Regular Niche	2	0	1
Assigned Lease Agreement Burial Adult Grave	0	0	1
<b>External Resources</b>			
Overall Evaluated Proposals	24	9	22
Filed Proposals - Corporations/Municipality	4	0	1
Approved Proposals - Corporations/Municipality	1	0	0
Guidance for Corporations to request SAM/UEI	0	0	4
Special Projects	2	0	0

\*Information is not available due to the pandemic.

MUNICIPAL CLERK'S OFFICE





## Detailed Budget General Fund

### Municipal Clerk

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	207,450	171,828	231,768	59,940
9106 Irregular Employees	0	10,556	15,288	4,732
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	16,880	14,903	19,914	5,011
9141 Medical Plan	15,896	14,700	16,800	2,100
9151 State Insurance Fund Benefit	8,017	6,990	9,413	2,423
9171 Christmas Bonus	7,200	6,400	7,200	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	191	200	200	0
Personnel Expense :	261,443	231,377	306,405	75,028
General Expense :	<u>191</u>	<u>200</u>	<u>200</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$261,634</u></b>	<b><u>\$231,577</u></b>	<b><u>\$306,605</u></b>	<b><u>\$75,028</u></b>
<b>03 Planning and Development</b>				
9101 Regular Employees	16,200	16,200	23,088	6,888
9131 Federal Social Security	1,301	1,301	1,828	527
9141 Medical Plan	1,832	2,100	2,100	0
9151 State Insurance Fund Benefit	629	629	884	255
9171 Christmas Bonus	800	800	800	0
9201 Office Supplies	91	100	100	0
9411 Professional Services	13,500	18,000	18,000	0
9465 Miscellaneous	0	200	200	0
Personnel Expense :	20,762	21,030	28,700	7,670
General Expense :	<u>13,591</u>	<u>18,300</u>	<u>18,300</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$34,353</u></b>	<b><u>\$39,330</u></b>	<b><u>\$47,000</u></b>	<b><u>\$7,670</u></b>
<b>22 Cemetary</b>				
9101 Regular Employees	154,382	174,672	259,392	84,720
9106 Irregular Employees	8,270	0	0	0
9110 Driver Insurance	27	44	66	22
9131 Federal Social Security	13,114	13,977	20,523	6,546
9141 Medical Plan	13,257	21,000	23,100	2,100
9151 State Insurance Fund Benefit	9,621	6,765	9,928	3,163
9171 Christmas Bonus	8,770	8,000	8,800	800

Model Budget 2023-2024

## Detailed Budget General Fund

### Municipal Clerk

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>22 Cemetary</b>				
Personnel Expense :	207,441	224,458	321,809	97,351
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$207,441</u></b>	<b><u>\$224,458</u></b>	<b><u>\$321,809</u></b>	<b><u>\$97,351</u></b>

### 27 Secretariat

9101	Regular Employees	85,664	98,532	135,960	37,428
9106	Irregular Employees	0	0	19,110	19,110
9110	Driver Insurance	31	44	22	-22
9131	Federal Social Security	6,859	7,908	12,295	4,387
9141	Medical Plan	9,262	12,600	12,600	0
9151	State Insurance Fund Benefit	3,576	3,826	5,947	2,121
9171	Christmas Bonus	4,000	4,800	5,600	800
9201	Office Supplies	196	200	200	0
9301	Office Equipment	0	100	100	0
9327	Equipment	0	100	100	0
9411	Professional Services	0	9,099	7,165	-1,934
9451	Rental of Equipment and Vehicles	1,320	1,320	1,360	40
9461	Equipment Maintenance	1,868	1,868	2,055	187
9469	Postage	52,963	20,000	20,000	0
Personnel Expense :		109,392	127,710	191,534	63,824
General Expense :		<u>56,347</u>	<u>32,687</u>	<u>30,980</u>	<u>-1,707</u>
<b>Subtotal :</b>		<b><u>\$165,739</u></b>	<b><u>\$160,397</u></b>	<b><u>\$222,514</u></b>	<b><u>\$62,117</u></b>

### 38 General Services

9101	Regular Employees	263,177	258,732	286,620	27,888
9106	Irregular Employees	12,700	13,195	0	-13,195
9110	Driver Insurance	47	66	22	-44
9131	Federal Social Security	22,206	21,912	22,790	878
9141	Medical Plan	30,611	35,700	29,400	-6,300
9151	State Insurance Fund Benefit	8,619	10,606	11,026	420
9171	Christmas Bonus	14,400	14,400	11,200	-3,200
9201	Office Supplies	44	50	50	0
9215	Maintenance Materials	2,347	2,500	2,500	0
9242	Operating Materials and Supplies	5,369	10,000	10,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Municipal Clerk

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>38 General Services</b>				
9321 Maintenance Equipment	0	500	500	0
9412 Non-Professional Services	10,293	12,180	119,187	107,007
9421 Travel Expenses	6,930	6,600	5,520	-1,080
9464 Building Maintenance	0	200	200	0
Personnel Expense :	351,760	354,611	361,058	6,447
General Expense :	<u>24,983</u>	<u>32,030</u>	<u>137,957</u>	<u>105,927</u>
<b>Subtotal :</b>	<b><u>\$376,743</u></b>	<b><u>\$386,641</u></b>	<b><u>\$499,015</u></b>	<b><u>\$112,374</u></b>
<b>56 Public Documents Administration</b>				
9101 Regular Employees	79,995	91,812	94,404	2,592
9106 Irregular Employees	0	0	13,650	13,650
9131 Federal Social Security	6,364	7,332	8,574	1,242
9141 Medical Plan	6,987	10,500	8,400	-2,100
9151 State Insurance Fund Benefit	3,547	3,547	4,148	601
9171 Christmas Bonus	3,200	4,000	4,000	0
9201 Office Supplies	96	100	100	0
9242 Operating Materials and Supplies	263	300	300	0
9444 Subscriptions	50	50	50	0
Personnel Expense :	100,093	117,191	133,176	15,985
General Expense :	<u>409</u>	<u>450</u>	<u>450</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$100,502</u></b>	<b><u>\$117,641</u></b>	<b><u>\$133,626</u></b>	<b><u>\$15,985</u></b>
<b>Total : Municipal Clerk</b>				
Personnel Expense :	1,050,891	1,076,377	1,342,682	266,305
General Expense :	<u>95,521</u>	<u>83,667</u>	<u>187,887</u>	<u>104,220</u>
<b>Total :</b>	<b><u>\$1,146,412</u></b>	<b><u>\$1,160,044</u></b>	<b><u>\$1,530,569</u></b>	<b><u>\$370,525</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Municipal Clerk

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	3	12	0	5,361	0	64,332
Regular	Management Assistant	1	12	0	1,875	0	22,500
Regular	Director	1	12	0	5,500	0	66,000
Irregular	Ir-Office Assistant	1	0	52	1,274	0	15,288
Regular	Administrative Affairs Officer	2	12	0	3,926	0	47,112
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
<b>Subtotal : Administration</b>		<b><u>9</u></b>			<b><u>\$20,588</u></b>	<b><u>\$0</u></b>	<b><u>\$247,056</u></b>
<b>Positions : Confidence : <u>1</u> Regular : <u>8</u> Transitory : <u>0</u> Irregular : <u>1</u></b>							
<b>Program : Planning and Development</b>							
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
<b>Subtotal : Planning and Development</b>		<b><u>1</u></b>			<b><u>\$1,924</u></b>	<b><u>\$0</u></b>	<b><u>\$23,088</u></b>
<b>Positions : Confidence : <u>0</u> Regular : <u>1</u> Transitory : <u>0</u> Irregular : <u>0</u></b>							
<b>Program : Cemetary</b>							
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Cleaning Employee	1	12	0	1,658	0	19,896
Regular	Brigade Manager	2	12	0	3,865	0	46,380
Regular	Administrative Affairs Officer	1	12	0	2,036	0	24,432
Regular	Administrative Supervisor	1	12	0	2,476	0	29,712
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Worker	4	12	0	6,810	195	84,060
<b>Subtotal : Cemetary</b>		<b><u>11</u></b>			<b><u>\$21,421</u></b>	<b><u>\$195</u></b>	<b><u>\$259,392</u></b>
<b>Positions : Confidence : <u>0</u> Regular : <u>11</u> Transitory : <u>0</u> Irregular : <u>0</u></b>							
<b>Program : Secretariat</b>							
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Irregular	Ir-Office Assistant	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	4	12	0	7,400	0	88,800



## Positions and Salaries Budget Fiscal Year 2023-2024

### Municipal Clerk

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
<b>Subtotal : Secretariat</b>		<b><u>7</u></b>			<b><u>\$12,923</u></b>	<b><u>\$0</u></b>	<b><u>\$155,070</u></b>

**Positions : Confidence : 0      Regular : 6      Transitory : 0      Irregular : 1**

### Program : General Services

Regular	Cleaning Employee	6	12	0	10,010	0	120,120
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Regular	Administrative Supervisor	1	12	0	2,176	0	26,112
Regular	Worker	6	12	0	9,885	0	118,620
<b>Subtotal : General Services</b>		<b><u>14</u></b>			<b><u>\$23,885</u></b>	<b><u>\$0</u></b>	<b><u>\$286,620</u></b>

**Positions : Confidence : 0      Regular : 14      Transitory : 0      Irregular : 0**

### Program : Public Documents Administration

Regular	Document Administrator	1	12	0	2,444	0	29,328
Regular	Administrative Affairs Assistant	2	12	0	3,403	0	40,836
Regular	Administrative Affairs Coordinator	1	12	0	2,020	0	24,240
Irregular	Ir-Office Assistant	1	0	52	1,138	0	13,650
<b>Subtotal : Public Documents Administration</b>		<b><u>5</u></b>			<b><u>\$9,005</u></b>	<b><u>\$0</u></b>	<b><u>\$108,054</u></b>

**Positions : Confidence : 0      Regular : 4      Transitory : 0      Irregular : 1**

**Total : Municipal Clerk      47      \$89,745      \$195      \$1,079,280**

**Positions : Confidence : 1      Regular : 44      Transitory : 0      Irregular : 3**

## Detailed Budget Professional Services

### Municipal Clerk

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Planning and Development</b>			
Consultant Proposals	18,000	18,000	0
<b>Subtotal : Planning and Development</b>	<b><u>\$18,000</u></b>	<b><u>\$18,000</u></b>	<b><u>\$0</u></b>
<b>Program: Secretariat</b>			
PR Shifts	9,099	7,165	-1,934
<b>Subtotal : Secretariat</b>	<b><u>\$9,099</u></b>	<b><u>\$7,165</u></b>	<b><u>(\$1,934)</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$27,099</u></u></b>	<b><u><u>\$25,165</u></u></b>	<b><u><u>(\$1,934)</u></u></b>

## Detailed Budget Non-Professional Services

### Municipal Clerk

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: General Services</b>			
General Fumigation	9,492	13,416	3,924
Cleaning of the Municipal Government Center	0	103,083	103,083
Water Service	2,688	2,688	0
<b>Subtotal : General Services</b>	<b><u>\$12,180</u></b>	<b><u>\$119,187</u></b>	<b><u>\$107,007</u></b>
<b>Total : Non-Professional Services</b>	<b><u>\$12,180</u></b>	<b><u>\$119,187</u></b>	<b><u>\$107,007</u></b>

## MANAGEMENT AND BUDGET OFFICE

Ana L. Vélez Martínez, Director

### PROGRAM AREA

Administration

### LEGAL BASIS AND PURPOSE

Ordinance No. 23, Series 1989-90, created the Office of Management and Budget and Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The purpose of the OMB is to ensure that the Municipal Administration achieves the highest standards of compliance and efficiency through the intelligent use of human, organizational, economic, and technological resources. In this way, a better service to citizens is guaranteed. To this end, the following general objectives have been established:

- Increase productivity through more efficient processes and the use of technology
- Streamline and improve the quality of services and internal operations
- Optimize available human and financial resources
- Develop projects and activities aimed at controlling and reducing costs
- Account for accurate and timely information on the fiscal affairs of the Municipality for managerial decision making

### LOCATION

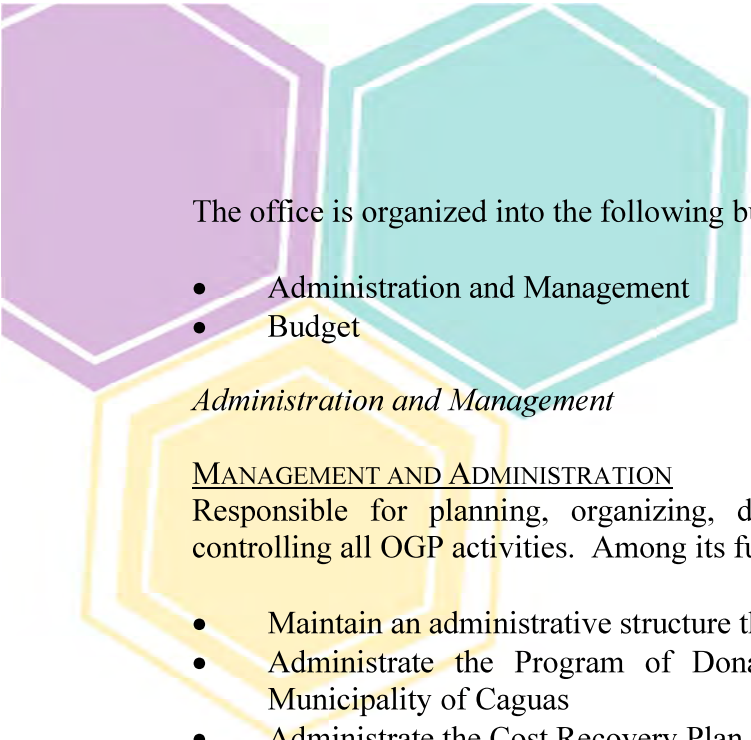
The office is located on the second floor, Office 203, of the Angel Rivera Rodríguez Municipal Government Center.

### ORGANIZATIONAL STRUCTURE

The main function of the OMB is to develop and administrate the Municipality's Operating Budget. As part of this function, the Office performs an analysis of the funding needs of each unit, with the active and individual participation of each unit, and advises the Mayor and the heads of administrative units on all matters related to the municipal budget. In addition, it provides budget modification services through realignments, authorizations, and fund transfers.

In addition, consulting and development services are offered to agencies in the areas of organization, methods, procedures, management practices, and program and application development. To provide these services, new technology is used that allows a more agile and efficient operation with fewer resources.





The office is organized into the following budget programs:

- Administration and Management
- Budget

### *Administration and Management*

#### MANAGEMENT AND ADMINISTRATION

Responsible for planning, organizing, directing, supervising, monitoring, evaluating, and controlling all OGP activities. Among its functions are the following:

- Maintain an administrative structure that provides the necessary services and materials
- Administrate the Program of Donations to Non-Profit Entities of the Autonomous Municipality of Caguas
- Administrate the Cost Recovery Plan for service to federally funded programs

#### MANAGEMENT

This area is responsible for promoting efficiency and effectiveness in the operations of municipal departments and offices through modern and agile initiatives aimed at obtaining short and medium-term results. Among its functions are the following:

- Conduct organizational and operational studies of programs and administrative units and formulate and implement recommendations aimed at facilitating their performance
- Develop and implement methods to evaluate and identify programs, services, and projects susceptible to improvement
- Analyze and evaluate systems, processes, units, and functions of municipal agencies and formulate and implement recommendations aimed at improving their efficiency and effectiveness
- Collaborate with the Information Technology Department in promoting the use of technology, sharing skills, knowledge of process analysis, and documentation
- Collaborate with the Internal Audit Office in identifying and prioritizing organizational risks (risk assessment) as an initial phase of the risk management process, and support the offices and departments concerned in making decisions and implementing controls to mitigate them
- Advise the Mayor and heads of administrative units on measures to encourage improved organizational performance
- Evaluate successful management projects in other jurisdictions and promote the implementation of new practices and innovative ideas

#### *BUDGET*

It is responsible for evaluating, formulating, analyzing, controlling the municipal budget, and advising the Mayor on matters affecting the fiscal health of the Municipality. Among its functions are the following:

- Prepare the Annual Municipal Budget
- Evaluate, process, and recommend the approval of the various budgetary transactions such as: Authorizations of Non-Budgeted Funds, Transfers of Funds between Accounts, Fund Carryforwards, and Budget Adjustments
- Continuously monitor and analyze municipal revenues, expenditures of municipal offices and departments, comparing them with previous periods to determine trends that require preventive action
- Analyze ordinances, resolutions, executive orders, agreements, financing, federal programs, and other documents through which funds are allocated to the Municipality to produce the corresponding budgetary transactions
- Identify new sources of resources and help maximize them
- Advise the Mayor on the availability of resources and their allocation to priority programs, projects, and activities of the Municipality

### SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) consist of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Remuneration Plan approved on September 1, 2022 and the transfer of a position from the Secretariat of Administration to strengthen the Budget Unit.

General Expense items reflect no changes.

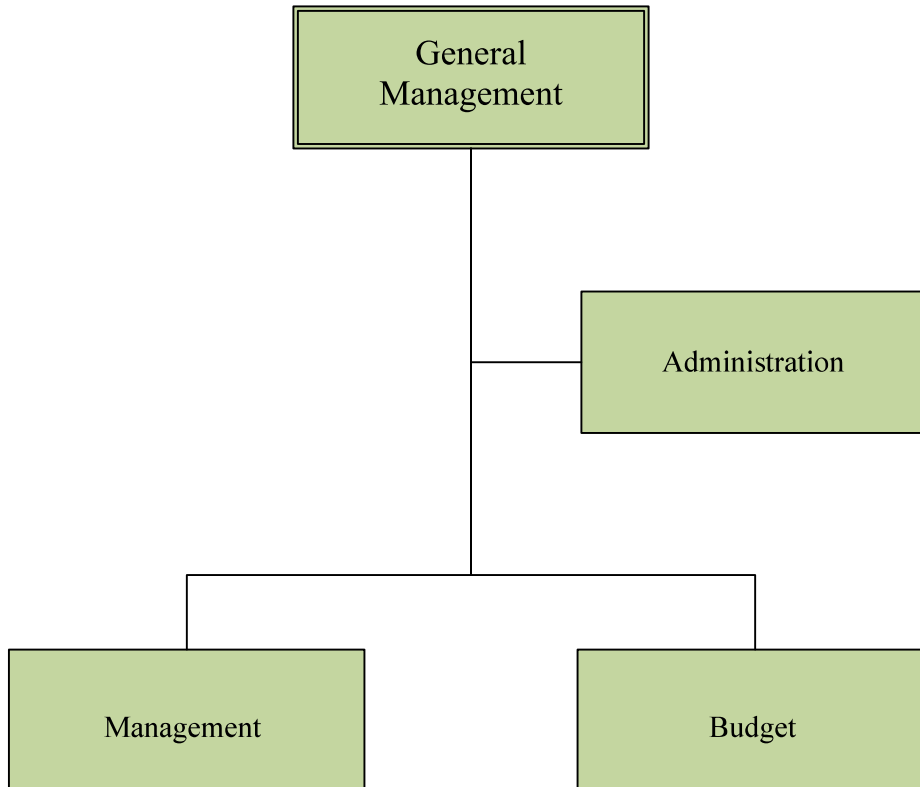
### CONSOLIDATED BUDGET SUMMARY

Management and Budget	Personnel Expense	General Expense	Total
General Fund	\$456,097	\$2,190	\$458,287
Special Funds	\$0	\$0	\$0
<b>Total Consolidado</b>	<b>\$456,097</b>	<b>\$2,190</b>	<b>\$458,287</b>

## STATISTICS

MANAGEMENT AND BUDGET	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Direct Costs - Recovery Program</b>			
Costs - Invoiced	\$1,111,110	\$1,192,217	\$1,318,813
Costs - Collected	\$815,613.00	\$976,514	\$576,024
Percentage of Costs Collected	80%	82%	44%
<b>Donation Program to Non-Profit Entities</b>			
Proposals Received	14	19	12
Proposals Approved	12	16	12
Percentage of Approved Requests	86%	84%	100%
<b>Programming Services for Mechanized Systems</b>			
Services Requested	1	1	1
Programs Developed	1	1	1
Percentage of Approved Requests	100%	100%	100%
<b>Management Area</b>			
Management Analysis	78	77	70
Management Analysis Reports Issued	4	6	4
Development of Regulations, Procedures and Policies	23	6	6
Orientations and Trainings Provided	15	14	12
<b>Budget</b>			
Budgetary transactions	1,057	1,300	1,355
Budget Adjustments Processed	\$0	\$1,768,828	\$2,312,140

## MANAGEMENT & BUDGET





## Detailed Budget General Fund

### Management and Budget

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	214,872	193,812	270,588	76,776
9131 Federal Social Security	17,447	15,717	21,652	5,935
9141 Medical Plan	11,877	14,700	16,800	2,100
9151 State Insurance Fund Benefit	3,709	4,187	5,821	1,634
9171 Christmas Bonus	7,200	5,600	6,400	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	316	700	700	0
9444 Subscriptions	665	665	665	0
9465 Miscellaneous	534	825	825	0
Personnel Expense :	261,105	240,016	327,261	87,245
General Expense :	<u>1,515</u>	<u>2,190</u>	<u>2,190</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$262,620</u></b>	<b><u>\$242,206</u></b>	<b><u>\$329,451</u></b>	<b><u>\$87,245</u></b>
<b>04 Income and General Expenses</b>				
9101 Regular Employees	81,708	81,708	109,248	27,540
9131 Federal Social Security	6,434	6,436	8,542	2,106
9141 Medical Plan	5,700	6,300	6,300	0
9151 State Insurance Fund Benefit	1,768	1,768	2,346	578
9171 Christmas Bonus	2,400	2,400	2,400	0
Personnel Expense :	98,010	98,612	128,836	30,224
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$98,010</u></b>	<b><u>\$98,612</u></b>	<b><u>\$128,836</u></b>	<b><u>\$30,224</u></b>
<b>Total : Management and Budget</b>				
Personnel Expense :	359,115	338,628	456,097	117,469
General Expense :	<u>1,515</u>	<u>2,190</u>	<u>2,190</u>	<u>0</u>
<b>Total :</b>	<b><u>\$360,630</u></b>	<b><u>\$340,818</u></b>	<b><u>\$458,287</u></b>	<b><u>\$117,469</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Management and Budget

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management and Budget Analyst	1	12	0	2,344	0	28,128
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Director	1	12	0	5,775	0	69,300
Regular	Management and Budget Specialist	4	12	0	9,200	0	110,400
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
<b>Subtotal : Administration</b>		<b><u>8</u></b>			<b><u>\$22,549</u></b>	<b><u>\$0</u></b>	<b><u>\$270,588</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>8</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Income and General Expenses</b>							
Regular	Management and Budget Analyst	1	12	0	2,565	0	30,780
Regular	Management and Budget Specialist	1	12	0	2,639	0	31,668
Regular	Management and Budget Manager	1	12	0	3,900	0	46,800
<b>Subtotal : Income and General Expenses</b>		<b><u>3</u></b>			<b><u>\$9,104</u></b>	<b><u>\$0</u></b>	<b><u>\$109,248</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Management and Budget</b>		<b><u>11</u></b>			<b><u>\$31,653</u></b>	<b><u>\$0</u></b>	<b><u>\$379,836</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>11</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## **INFORMATION TECHNOLOGY DEPARTMENT**

Marisol Fontánez Caraballo, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Department of Information Technology is created by Resolution No. 01A-121, Series 2000-01, Budget Resolution for Fiscal Year 2001-02. Executive Order 2021-00 of March 16, 2020, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

It is responsible for developing, establishing, and maintaining the Digital Information Network for the City of Caguas. In addition, it offers support services, organization, methods, procedures, information security, best practices, and applications to all agencies through the use of high technology, allowing a more agile and efficient operation that responds to the needs of citizens. It also coordinates efforts to provide correct, reliable, truthful, and pertinent information to support the decision-making process.

### **LOCATION**

The Department is located on the first floor of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The Department is organized into the following budget programs: (1) Management and Administration, (2) User Support and Networks (SAP Development and Applications, General Services and Communications) and (3) Special Projects.

#### *MANAGEMENT AND ADMINISTRATION*

Through this program, the functions of organizing, directing, supervising, and controlling all the activities of the different areas of the Technology Department are carried out through modern and agile initiatives aimed at obtaining results that allow for a more agile and efficient operation with fewer resources. In addition, the implementation and development of the Information Technology Plan is prepared and coordinated in order to achieve a system that supports policy and strategy formulation, planning, administration, and decision making. Among its functions are:

- Identify and prioritize risks in operations and support municipal departments in making decisions and implementing controls to reduce them
- Develop and implement methods to evaluate and identify services and projects requiring improvement.

- Research and evaluate new technology and emerging communication systems to determine their application and adaptation to the development of municipal processes.
- Develop technology projects that support initiatives aimed at meeting municipal strategic objectives.
- Advise municipal agencies to promote the use of technology and share skills and knowledge of process analysis and documentation.
- Provide guidance and/or training on good practices and good use of the information systems contained in the regulations and public policy established by Information Technology and the Municipality.
- Train and update human talent in the use and application of the new information technologies available in the market.
- Develop and/or supervise SAP system expansion projects.
- Establish and execute control and follow-up measures to ensure that the company in charge of the implementation and technical maintenance of the SAP system complies with the provisions contained in the contract formalized with the municipality.

#### *USER AND SUPPORT NETWORKS*

- Receive, identify, and channel user requests through the operational units of the Technology Office.
- Offer services to users in order to satisfy their needs and expectations in an agile and timely manner.
- Provide the user with a fast and adequate way to report and determine their failures, according to the requirements of Information Technology.
- Improve attention to user problems, formalizing the service and maintaining better control of requirements and requests for support.
- Establish a relationship with all units affected by the SAP system to handle any change requests appropriately and effectively.
- Establish an effective Quality Control system to maintain a constant quality audit system regarding the changes made to the SAP system.
- Confirm the completion of all necessary testing in the SAP Development and Quality environments and ensure that the testing meets the objectives of the change without affecting other areas of the system before approving the changes to go to the Production environment.
- Coordinate change management to SAP application modules and report using SAP Change Management best practices and standards.
- Generate and manage the necessary information technology for the modernization and systematization of the Municipal Administration's operations in accordance with the most current trends and advances.
- Coordinate the process of design, development, and strengthening of the municipal information subsystems in order to achieve the integration of the systems of the different areas.
- Supervise the study, design, development, implementation, maintenance, security, and documentation of information systems and their equipment.
- Propose, design, and coordinate the implementation of norms, standards, guidelines, and procedures regarding hardware, software, networks, and communications elements of the technical platform and technologies concerning IT management.



- Promote the development and coordination of information systems, as well as their confidentiality, reliability, accuracy, and availability of data, recommending appropriate and efficient procedures and technologies.
- Offer mechanisms and measures that enhance the security of institutional information
- Manage the Institution's information and communication technologies, guaranteeing their access and adequate treatment.
- Monitor the entity and/or contracted personnel to make changes to programming and SAP System reports to ensure that they comply with the agreements formalized with the municipality.

#### Communications

- This program ensures the proper functioning of telephone services. Support is provided to telephone users by addressing their service requests in a timely manner and maintaining control of the telephone call codes.

#### General Services

- This program manages the telecommunications service contracts granted to external providers of commercial and cellular telephone and internet services.

#### *SPECIAL PROJECTS*

- The program's objective is to manage projects that require the use of technology and/or the identification and recommendation of new technology implementation.
- Through this program, procedural documents, network diagrams, and usage policies are generated in order to standardize, facilitate configurations, and improve the maintenance offered to customers and external entities.

#### **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The increase in Professional Services and Fees and Subscriptions corresponds to the contracting of Security Monitoring Services and the increase in the cost of licenses for the different technological tools, respectively.

On the other hand, the Information Technology Department will have \$1,200,000 from ARPA Funds received in Fiscal Year 2021-22 for the "SAP System Upgrade" Project.

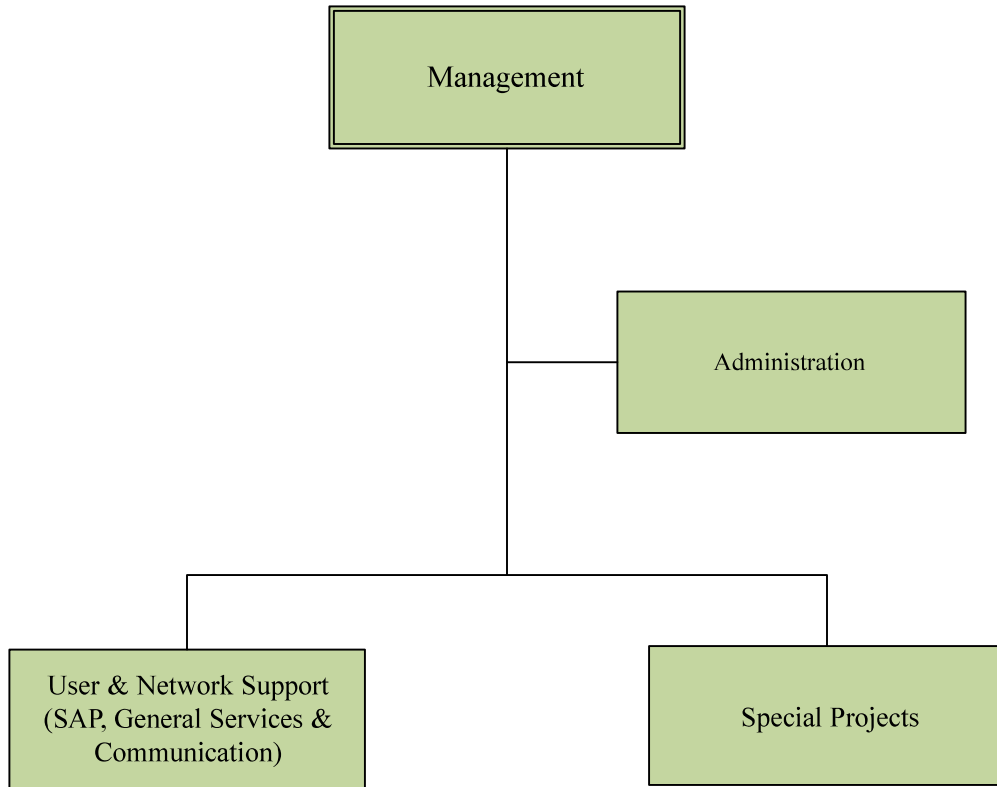
#### **CONSOLIDATED BUDGET SUMMARY**

<b>Information Technology</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$637,467	\$2,135,625	\$2,773,092
Special Funds	\$0	\$0	\$0
<b>Total Consolidado</b>	<b>\$637,467</b>	<b>\$2,135,625</b>	<b>\$2,773,092</b>

STATISTICS

<b>INFORMATION TECHNOLOGY</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Computer Center</b>			
Total Servers	62	64	45
Number of Physical Servers	5	4	5
Number of Virtual Servers	57	60	40
Service Requests	360	290	350
SAP Licenses	150	150	150
Internet Users	1,061	1,085	570
<b>Communications</b>			
Service Requests Received	1,780	2,377	1,840
Service Requests Handled	1,780	2,377	1,690
Control Codes Assigned	40	79	34
<b>General Services</b>			
Contracts Awarded to External Providers	26	28	20

# INFORMATION TECHNOLOGY



## Detailed Budget General Fund

### Information Technology

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	110,085	214,236	270,216	55,980
9106 Irregular Employees	11,511	13,195	19,110	5,915
9131 Federal Social Security	10,067	18,350	23,087	4,737
9141 Medical Plan	6,300	14,700	14,700	0
9151 State Insurance Fund Benefit	5,869	8,655	10,946	2,291
9171 Christmas Bonus	4,000	6,400	6,400	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	620	750	750	0
Personnel Expense :	153,832	281,536	350,459	68,923
General Expense :	<u>620</u>	<u>750</u>	<u>750</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$154,452</u></b>	<b><u>\$282,286</u></b>	<b><u>\$351,209</u></b>	<b><u>\$68,923</u></b>
<b>26 Computer Center</b>				
9101 Regular Employees	293,437	183,294	236,220	52,926
9110 Driver Insurance	42	66	44	-22
9131 Federal Social Security	23,368	14,515	18,564	4,049
9141 Medical Plan	18,700	16,800	16,800	0
9151 State Insurance Fund Benefit	11,856	7,023	8,980	1,957
9171 Christmas Bonus	8,800	6,400	6,400	0
9242 Operating Materials and Supplies	1,476	1,000	1,000	0
9411 Professional Services	459,840	405,000	460,000	55,000
9444 Subscriptions	792,634	833,044	838,500	5,456
9451 Rental of Equipment and Vehicles	28,243	30,600	30,600	0
9461 Equipment Maintenance	18,967	43,000	43,000	0
9465 Miscellaneous	1,175	375	375	0
Personnel Expense :	356,203	228,098	287,008	58,910
General Expense :	<u>1,302,335</u>	<u>1,313,019</u>	<u>1,373,475</u>	<u>60,456</u>
<b>Subtotal :</b>	<b><u>\$1,658,538</u></b>	<b><u>\$1,541,117</u></b>	<b><u>\$1,660,483</u></b>	<b><u>\$119,366</u></b>
<b>38 General Services</b>				
9235 Telephone and Communications Expenses	604,195	761,400	761,400	0

Model Budget 2023-2024



## Detailed Budget General Fund

### Information Technology

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>38 General Services</b>				
Personnel Expense :	0	0	0	0
General Expense :	<u>604,195</u>	<u>761,400</u>	<u>761,400</u>	<u>0</u>
<b>Subtotal :</b>	<b><u><u>\$604,195</u></u></b>	<b><u><u>\$761,400</u></u></b>	<b><u><u>\$761,400</u></u></b>	<b><u><u>\$0</u></u></b>
<b>Total : Information Technology</b>				
Personnel Expense :	510,035	509,634	637,467	127,833
General Expense :	<u>1,907,150</u>	<u>2,075,169</u>	<u>2,135,625</u>	<u>60,456</u>
<b>Total :</b>	<b><u><u>\$2,417,185</u></u></b>	<b><u><u>\$2,584,803</u></u></b>	<b><u><u>\$2,773,092</u></u></b>	<b><u><u>\$188,289</u></u></b>

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Information Technology**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Computer Software Analyst	1	12	0	2,536	0	30,432
Regular	Director	1	12	0	5,500	0	66,000
Regular	Technology Project Manager	1	12	0	4,160	0	49,920
Regular	Information Technology Manager	1	12	0	3,900	0	46,800
Irregular	Ir-Office Assistant	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	2	12	0	3,770	0	45,240
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
<b>Subtotal : Administration</b>		<b><u>8</u></b>			<b><u>\$24,111</u></b>	<b><u>\$0</u></b>	<b><u>\$289,326</u></b>
<b>Positions :</b>		<b>Confidence : <u>1</u></b>	<b>Regular : <u>7</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>1</u></b>		
<b>Program : Computer Center</b>							
Regular	Information Technology Analyst	4	12	0	9,814	0	117,768
Regular	Information Technology Manager	1	12	0	3,900	0	46,800
Regular	Telecom. Equipment Installer and Repairer	1	12	0	1,738	0	20,856
Regular	Information Technology Technician	2	12	0	4,233	0	50,796
<b>Subtotal : Computer Center</b>		<b><u>8</u></b>			<b><u>\$19,685</u></b>	<b><u>\$0</u></b>	<b><u>\$236,220</u></b>
<b>Positions :</b>		<b>Confidence : <u>0</u></b>	<b>Regular : <u>8</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>0</u></b>		
<b>Total : Information Technology</b>		<b><u>16</u></b>			<b><u>\$43,796</u></b>	<b><u>\$0</u></b>	<b><u>\$525,546</u></b>
<b>Positions :</b>		<b>Confidence : <u>1</u></b>	<b>Regular : <u>15</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>1</u></b>		

## Detailed Budget Professional Services

### Information Technology

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Computer Center</b>			
SAP System Maintenance (Basic)	45,000	45,000	0
Server Maintenance and Monitoring	360,000	360,000	0
Security Monitoring	0	55,000	55,000
<b>Subtotal : Computer Center</b>	<b><u>\$405,000</u></b>	<b><u>\$460,000</u></b>	<b><u>\$55,000</u></b>
<b>Total : Professional Services</b>	<b><u>\$405,000</u></b>	<b><u>\$460,000</u></b>	<b><u>\$55,000</u></b>



## **PURCHASING AND AUCTIONS DEPARTMENT**

Wilfredo A. Puig Medina, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Department of Purchasing and Auctions is created by Executive Order No. 97-002. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Administration.

The Purchasing and Auctions Department is responsible for supporting the purchasing and procurement processes of materials, equipment, and services necessary for the municipal units to perform their functions. In addition, it advises the administrative units on the legal and regulatory procedures for public bid processes, request for proposals and requests for qualifications.

### **LOCATION**

The Department is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The main function of the Purchasing and Auctions Department is to coordinate the procurement and purchasing processes through bids, request for proposals, request for quotations, maintenance of the bidders' registry, administration of the SAP System's Purchasing Module, and oversight of purchases made. The Department has the following budget programs: (1) Management and Administration, (2) Purchases and Supplies, (3) Secretariat (Bids) and (4) Technical Support.

#### *MANAGEMENT AND ADMINISTRATION*

This program establishes the procedures for the administrative and managerial coordination and organization of the Department.

#### *PURCHASING AND SUPPLIES*

This program is used to process requisitions and issue purchase orders. These purchases may be made by requesting quotations or holding public bids, depending on the amount and type of good or service to be acquired. The Purchasing Unit serves as a liaison between service providers and the administrative units of the Municipality, performs data and information entry of suppliers and participants, and advises the Municipal Administration on the criteria applicable to the purchasing process.



### *SECRETARIAT (AUCTIONS)*

It coordinates the holding of bids and requests for proposals for the acquisition of goods and services, as established in the Municipal Code. This unit is responsible for ensuring that the parties concerned prepare the requirements for the bids, evaluate the proposals, as well as comply with the processes in accordance with the applicable state, federal, and municipal regulations. In addition, it provides administrative support to the Bid Board in the processes of coordination, publication, and notification to the bidders.

### *TECHNICAL SUPPORT*

Preparation and analysis of reports regarding the services offered by the Acquisitions and Bids Department for management decision making. Studies trends and makes projections regarding the supply and demand of goods and services. It also maintains the Registry of Suppliers and Bidders. Provides technical assistance to users of the SAP System, Purchasing Module.

### **SIGNIFICANT CHANGES**

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) consist of an increase in Personnel Expense items which is strictly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

Publications and Announcements and Equipment Rental reflect an increase corresponding to the increase in the publication of Bid Announcements and the negotiation of the lease contract for multifunctional equipment, respectively.

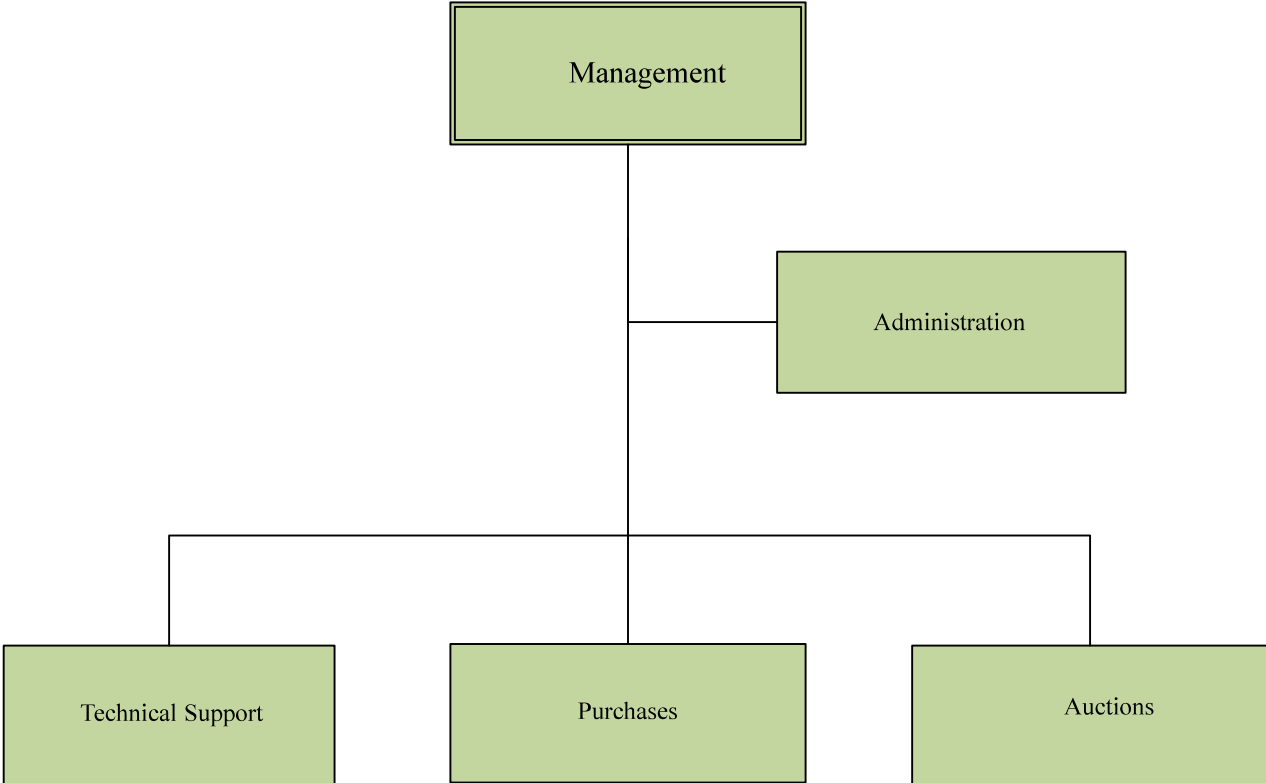
### **CONSOLIDATED BUDGET SUMMARY**

<b>Purchasing and Auction</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$629,982	\$2,475,355	\$3,105,337
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$629,982</b>	<b>\$2,475,355</b>	<b>\$3,105,337</b>

## STATISTICS

<b>PURCHASES AND AUCTION</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Purchases and Supplies</b>			
Requisitions Processed	5,800	6,018	6,200
Purchase Orders Processed	6,573	7,143	7,300
<b>Auctions</b>			
Auctions Held	82	76	83
Auctions Awarded	58	73	83
Auctions Canceled	24	1	5
Unpublished Auctions	0	0	0
Auctions Pending Award	0	3	3
<b>Requests for Proposals (RFP)</b>			
RFPs Held	N/D	N/D	15
RFPs Awarded	N/D	N/D	15
RFPs Canceled	N/D	N/D	3
<b>General Services</b>			
Active PRASA Accounts	225	237	240
Municipal Electric Energy Consumption	27,990,107.13 kWh	18,911,156 kWh	19,478,491 kWh
Municipal Electric Energy Billing	\$11,949,677	\$4,949,971	\$5,098,470
Municipal Water Billing in Dollars	\$2,495,173	\$3,755,844	\$3,906,077
Suppliers Created in the Bidders Registry	0	0	400
Certified Suppliers	0	0	300

**PURCHASES & AUCTION**



## Detailed Budget General Fund

### Purchasing and Auction

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	127,480	86,148	112,560	26,412
9131 Federal Social Security	10,456	7,235	9,255	2,020
9141 Medical Plan	5,481	6,300	6,300	0
9151 State Insurance Fund Benefit	4,947	3,278	4,255	977
9171 Christmas Bonus	3,200	2,400	2,400	0
9173 Fringe Benefits	6,500	6,000	6,000	0
9201 Office Supplies	361	300	300	0
9242 Operating Materials and Supplies	354	300	300	0
Personnel Expense :	158,064	111,361	140,770	29,409
General Expense :	<u>715</u>	<u>600</u>	<u>600</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$158,779</u></b>	<b><u>\$111,961</u></b>	<b><u>\$141,370</u></b>	<b><u>\$29,409</u></b>
<b>27 Secretariat</b>				
9101 Regular Employees	55,243	89,052	136,968	47,916
9131 Federal Social Security	4,448	7,456	11,183	3,727
9141 Medical Plan	3,381	6,300	8,400	2,100
9151 State Insurance Fund Benefit	1,866	3,384	5,188	1,804
9171 Christmas Bonus	2,400	2,400	3,200	800
9173 Fringe Benefits	0	6,000	6,000	0
9201 Office Supplies	77	100	100	0
9401 Per Diems/Allowances	1,200	2,000	2,000	0
9465 Miscellaneous	207	200	200	0
9467 Publications and Announcements	6,375	10,000	20,000	10,000
Personnel Expense :	67,338	114,592	170,939	56,347
General Expense :	<u>7,859</u>	<u>12,300</u>	<u>22,300</u>	<u>10,000</u>
<b>Subtotal :</b>	<b><u>\$75,197</u></b>	<b><u>\$126,892</u></b>	<b><u>\$193,239</u></b>	<b><u>\$66,347</u></b>
<b>37 Purchases and Supplies</b>				
9101 Regular Employees	62,713	122,112	130,152	8,040
9131 Federal Social Security	4,987	9,650	10,203	553
9141 Medical Plan	5,229	10,500	8,400	-2,100
9151 State Insurance Fund Benefit	2,248	4,668	4,936	268
9171 Christmas Bonus	2,400	4,000	3,200	-800
9201 Office Supplies	0	100	100	0

Model Budget 2023-2024



## Detailed Budget General Fund

### Purchasing and Auction

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>37 Purchases and Supplies</b>				
Personnel Expense :	77,577	150,930	156,891	5,961
General Expense :	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$77,577</u></b>	<b><u>\$151,030</u></b>	<b><u>\$156,991</u></b>	<b><u>\$5,961</u></b>
<b>38 General Services</b>				
9101 Regular Employees	50,275	107,328	134,184	26,856
9131 Federal Social Security	3,907	8,457	10,512	2,055
9141 Medical Plan	2,520	8,400	8,400	0
9151 State Insurance Fund Benefit	1,536	4,092	5,086	994
9171 Christmas Bonus	800	3,200	3,200	0
9232 Aqueduct and Sewerage Expenses	1,476,396	2,200,000	2,200,000	0
9301 Office Equipment	0	100	100	0
9327 Equipment	45,826	100	100	0
9444 Subscriptions	1,032	1,100	1,100	0
9451 Rental of Equipment and Vehicles	218,551	245,604	250,955	5,351
9461 Equipment Maintenance	0	100	100	0
Personnel Expense :	59,038	131,477	161,382	29,905
General Expense :	<u>1,741,805</u>	<u>2,447,004</u>	<u>2,452,355</u>	<u>5,351</u>
<b>Subtotal :</b>	<b><u>\$1,800,843</u></b>	<b><u>\$2,578,481</u></b>	<b><u>\$2,613,737</u></b>	<b><u>\$35,256</u></b>
<b>Total : Purchasing and Auction</b>				
Personnel Expense :	362,017	508,360	629,982	121,622
General Expense :	<u>1,750,379</u>	<u>2,460,004</u>	<u>2,475,355</u>	<u>15,351</u>
<b>Total :</b>	<b><u>\$2,112,396</u></b>	<b><u>\$2,968,364</u></b>	<b><u>\$3,105,337</u></b>	<b><u>\$136,973</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Purchasing and Auction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Coordinator	1	12	0	2,060	0	24,720
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,820	0	21,840
<b>Subtotal : Administration</b>		<b><u>3</u></b>			<b><u>\$9,380</u></b>	<b><u>\$0</u></b>	<b><u>\$112,560</u></b>

**Positions : Confidence : 1      Regulares : 3      Transitory : 0      Irregular : 0**

### Program : Secretariat

Regular	Special Assistant	1	12	0	4,726	0	56,712
Regular	Buyer	1	12	0	2,200	0	26,400
Regular	Purchasing and Auction Officer	2	12	0	4,488	0	53,856
<b>Subtotal : Secretariat</b>		<b><u>4</u></b>			<b><u>\$11,414</u></b>	<b><u>\$0</u></b>	<b><u>\$136,968</u></b>

**Positions : Confidence : 1      Regular : 4      Transitory : 0      Irregular : 0**

### Program : Purchases and Supplies

Regular	Buyer	1	12	0	2,200	0	26,400
Regular	Senior Buyer	2	12	0	4,896	0	58,752
Regular	Purchasing and Auctions Manager	1	12	0	3,750	0	45,000
<b>Subtotal : Purchases and Supplies</b>		<b><u>4</u></b>			<b><u>\$10,846</u></b>	<b><u>\$0</u></b>	<b><u>\$130,152</u></b>

**Positions : Confidence : 0      Regular : 4      Transitory : 0      Irregular : 0**

### Program : General Services

Regular	Purchasing and Auctions Manager	1	12	0	3,900	0	46,800
Regular	Purchasing and Auction Officer	2	12	0	4,488	0	53,856
Regular	Executive Officer	1	12	0	2,794	0	33,528

## Positions and Salaries Budget Fiscal Year 2023-2024

### Purchasing and Auction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : General Services		<u>4</u>			<u>\$11,182</u>	<u>\$0</u>	<u>\$134,184</u>
Positions :	Confidence : <u>0</u>	Regular : <u>4</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Purchasing and Auction		<u>15</u>			<u>\$42,822</u>	<u>\$0</u>	<u>\$513,864</u>
Positions :	Confidence : <u>2</u>	Regular : <u>15</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		

## **PRESS AND COMMUNICATIONS OFFICE**

Claribel Morales Bermúdez, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Press and Communications Office is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. This office is an administrative support unit and reports directly to the Mayor.

### **LOCATION**

The office is located on the second floor of the William Miranda Marín City Hall, 111 Alejandro Tapia y Rivera Street.

### **ORGANIZATIONAL STRUCTURE**

This Office has two budget programs: (1) Management and Administration, (2) Press and Communications.

#### *MANAGEMENT AND ADMINISTRATION*

This program establishes the procedures for the administrative and managerial coordination and organization of the Office, maximization of available resources and compliance with the work plan.

#### *PRESS AND COMMUNICATIONS*

Keeps the public duly informed about the plans, programs, projects, and results of the Municipal Administration's management through the country's news media and electronic media.

### **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of one position to the Mayor's Office to strengthen the Rapid Response Brigade.

Professional Services, Publications, and Other Festivals reflect an increase to bring them in line with actual spending. The costs of publications, D' Boards and Street Banners have increased, requiring an increase in the allocation of funds.

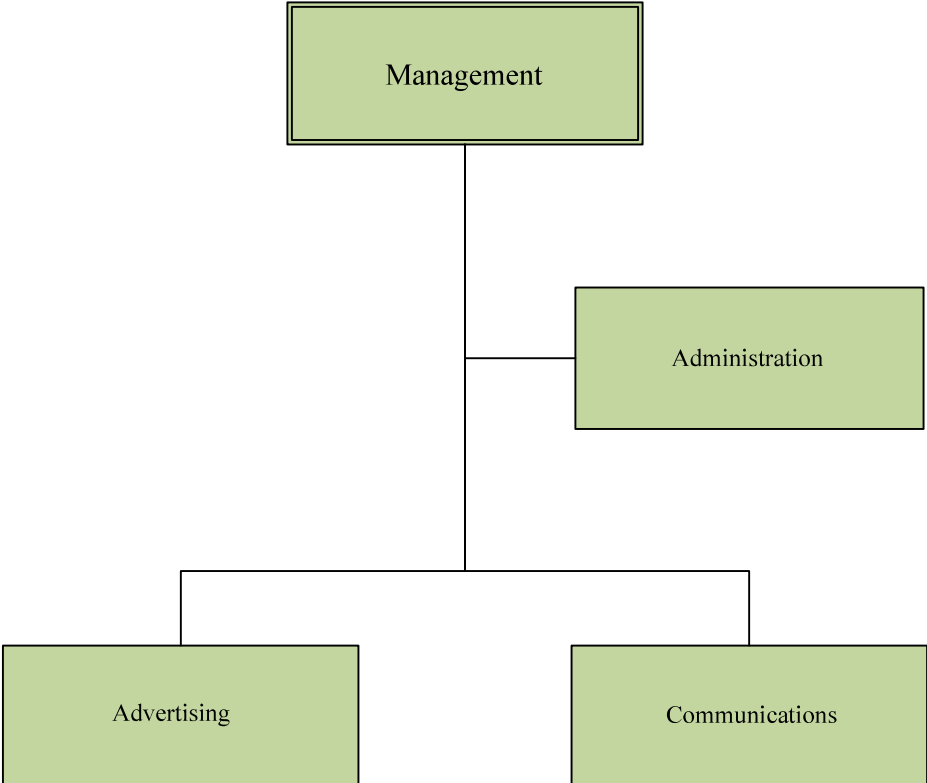


In addition, the Office of Communications will have \$1,040,425 for the "Public Communications Program" from ARPA Funds received in FY 2021-22.

**CONSOLIDATED BUDGET SUMMARY**

<b>Press and Communications</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$292,927	\$1,136,400	\$1,429,327
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$292,927</b>	<b>\$1,136,400</b>	<b>\$1,429,327</b>

**PRESS AND COMMUNICATIONS**



## Detailed Budget General Fund

### Press and Communications

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	116,634	141,360	166,080	24,720
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	9,626	11,582	13,473	1,891
9141 Medical Plan	7,075	10,500	10,500	0
9151 State Insurance Fund Benefit	2,525	3,055	3,574	519
9171 Christmas Bonus	3,200	4,000	4,000	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	3,875	3,000	3,000	0
9242 Operating Materials and Supplies	1,210	5,000	5,000	0
9465 Miscellaneous	191	1,000	1,000	0
Personnel Expense :	145,076	176,519	203,649	27,130
General Expense :	<u>5,276</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$150,352</u></b>	<b><u>\$185,519</u></b>	<b><u>\$212,649</u></b>	<b><u>\$27,130</u></b>
<b>34 Communications</b>				
9101 Regular Employees	52,399	93,960	73,164	-20,796
9110 Driver Insurance	12	22	44	22
9131 Federal Social Security	4,131	7,435	5,782	-1,653
9141 Medical Plan	975	8,400	6,300	-2,100
9151 State Insurance Fund Benefit	1,695	2,041	1,588	-453
9171 Christmas Bonus	1,600	3,200	2,400	-800
9411 Professional Services	673,585	655,280	679,200	23,920
9467 Publications and Announcements	205,946	304,220	378,200	73,980
9484 Other Festivals or Activities	62,342	20,000	70,000	50,000
Personnel Expense :	60,812	115,058	89,278	-25,780
General Expense :	<u>941,873</u>	<u>979,500</u>	<u>1,127,400</u>	<u>147,900</u>
<b>Subtotal :</b>	<b><u>\$1,002,685</u></b>	<b><u>\$1,094,558</u></b>	<b><u>\$1,216,678</u></b>	<b><u>\$122,120</u></b>
<b>Total : Press and Communications</b>				
Personnel Expense :	205,888	291,577	292,927	1,350
General Expense :	<u>947,149</u>	<u>988,500</u>	<u>1,136,400</u>	<u>147,900</u>
<b>Total :</b>	<b><u>\$1,153,037</u></b>	<b><u>\$1,280,077</u></b>	<b><u>\$1,429,327</u></b>	<b><u>\$149,250</u></b>

Model Budget 2023-2024

## Positions and Salaries Budget Fiscal Year 2023-2024

### Press and Communications

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,816	0	21,792
Regular	Management Assistant	1	12	0	2,507	0	30,084
Regular	Administrative Affairs Coordinator	1	12	0	1,467	0	17,604
Regular	Director	1	12	0	5,500	0	66,000
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
<b>Subtotal : Administration</b>		<b><u>5</u></b>			<b><u>\$13,840</u></b>	<b><u>\$0</u></b>	<b><u>\$166,080</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>5</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Communications</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,297	0	15,564
Regular	Communications and Networks Officer	2	12	0	4,800	0	57,600
<b>Subtotal : Communications</b>		<b><u>3</u></b>			<b><u>\$6,097</u></b>	<b><u>\$0</u></b>	<b><u>\$73,164</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Press and Communications</b>		<b><u>8</u></b>			<b><u>\$19,937</u></b>	<b><u>\$0</u></b>	<b><u>\$239,244</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>8</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	



## Detailed Budget Professional Services

### Press and Communications

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Communications</b>			
Archivist and Photographer	30,000	30,000	0
Graphic Artists (2)	79,760	92,000	12,240
Advisor on Public Interest Matters	36,000	36,000	0
Communications Advisor	45,700	45,600	-100
Communications and Press Advisor	48,000	58,000	10,000
Advisor for National and International Sports Events	100,000	100,000	0
Communications and Public Relations Advisors (2)	85,000	85,000	0
Cameraman	25,200	35,000	9,800
Photographer Infrastructure Projects	36,000	36,000	0
Photographer/Cameramanographer	36,000	45,000	9,000
Photographers	47,400	47,400	0
Telephone Messaging	7,020	18,000	10,980
News Monitoring	31,200	31,200	0
Editor	48,000	20,000	-28,000
<b>Subtotal : Communications</b>	<b><u>\$655,280</u></b>	<b><u>\$679,200</u></b>	<b><u>\$23,920</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$655,280</u></u></b>	<b><u><u>\$679,200</u></u></b>	<b><u><u>\$23,920</u></u></b>

## Detailed Budget Other Festivals or Activities

### Press and Communications

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Communications</b>			
Press Conferences and Others	20,000	70,000	50,000
<b>Subtotal : Communications</b>	<u>\$20,000</u>	<u>\$70,000</u>	<u>\$50,000</u>
<b>Total : Other Festivals or Activities</b>	<u>\$20,000</u>	<u>\$70,000</u>	<u>\$50,000</u>



## **PUBLIC EVENTS OFFICE**

José Luis Colón Conde, Director

### **PROGRAM AREA**

Administration

### **LEGAL BASIS AND PURPOSE**

The Office of Public Events is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. This office is an administrative support unit and reports directly to the Mayor.

The Public Events Office is an administrative unit, whose main function is the planning, development, and coordination of events for protocol, recreational, sporting, educational, and cultural purposes for the whole family.

### **LOCATION**

The Public Events Office is located on the second floor of City Hall (Casa Alcaldía William Miranda Marín, 111 Alejandro Tapia y Rivera Street).

### **ORGANIZATIONAL STRUCTURE**

The Public Events Office is organized into the following budget programs: (1) Management and Administration and (2) Public Events.

#### *ADMINISTRATION*

This program includes the planning, organization, direction, supervision, and control of all the activities of the office. It will also provide the administrative support required for the proper functioning of the office.

#### *PUBLIC EVENTS*

Plan, develop, and coordinate protocol, recreational, sporting, educational, and cultural events for the whole family.

### **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of a position from the Municipal Police to strengthen the Events Unit.

The increase in the Professional Services and Activities line items, as well as the decrease in the Equipment Purchases line item, allows adjusting these items to the actual expenditure.

## CONSOLIDATED BUDGET SUMMARY

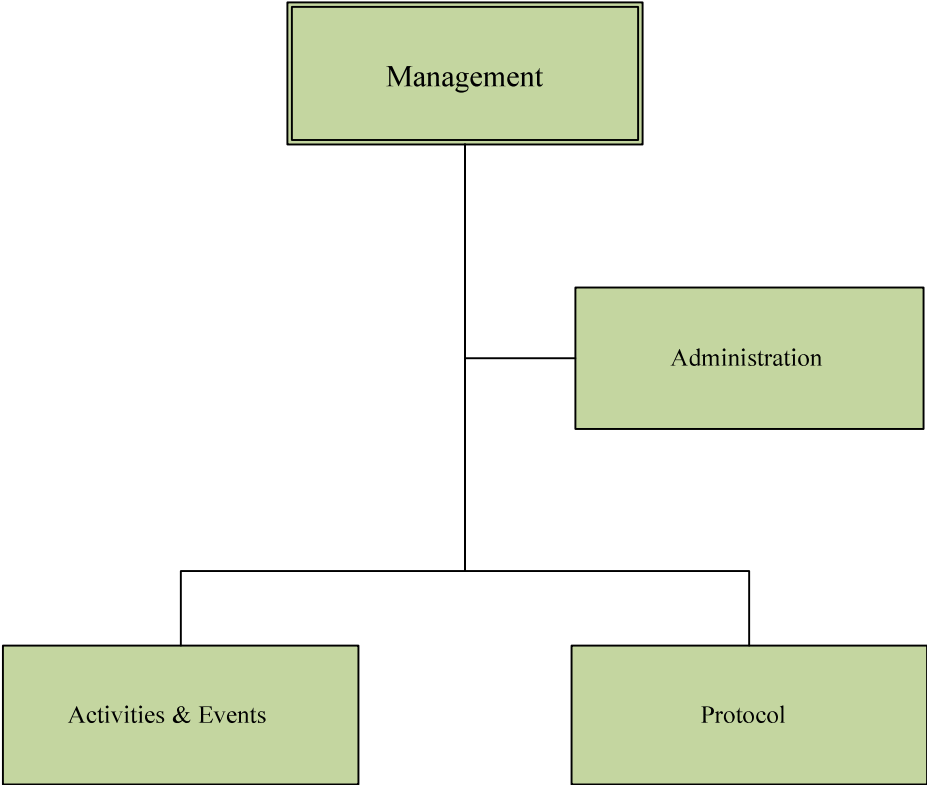
Public Events	Personnel Expense	General Expense	Total
General Fund	\$323,476	\$1,667,700	\$1,991,176
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$323,476</b>	<b>\$1,667,700</b>	<b>\$1,991,176</b>

## STATISTICS

PUBLIC EVENTS	Current 2020-2021	Current 2021-2022	Projected 2022-2023
Inaugurations	N/A	32	30
Multitudinous Activities	N/A	26	20
Number of Events in Wards and/or Mayor in Your Ward	N/A	28	25
Attendees Impacted in Wards	N/A	1,800	2,200

\* N/A because the Office was newly created in 2021-2022

**PUBLIC EVENTS**





## Detailed Budget General Fund

### Public Events

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	128,940	133,296	194,280	60,984
9131 Federal Social Security	10,568	10,902	15,630	4,728
9141 Medical Plan	5,381	8,400	10,500	2,100
9151 State Insurance Fund Benefit	2,779	2,869	4,166	1,297
9171 Christmas Bonus	3,200	3,200	4,000	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,103	1,500	1,500	0
9242 Operating Materials and Supplies	14,129	15,000	15,000	0
9327 Equipment	7,656	9,500	3,000	-6,500
9465 Miscellaneous	669	1,000	1,000	0
Personnel Expense :	156,868	164,667	234,576	69,909
General Expense :	<u>23,557</u>	<u>27,000</u>	<u>20,500</u>	<u>-6,500</u>
<b>Subtotal :</b>	<b><u>\$180,425</u></b>	<b><u>\$191,667</u></b>	<b><u>\$255,076</u></b>	<b><u>\$63,409</u></b>
<b>63 Public Events</b>				
9101 Regular Employees	66,523	59,400	72,840	13,440
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	5,273	4,729	5,757	1,028
9141 Medical Plan	4,245	6,300	6,300	0
9151 State Insurance Fund Benefit	1,829	1,299	1,581	282
9171 Christmas Bonus	2,400	2,400	2,400	0
9411 Professional Services	54,300	68,800	75,000	6,200
9412 Non-Professional Services	0	10,000	10,000	0
9482 Festival or Activity II	68,517	108,500	130,500	22,000
9484 Other Festivals or Activities	933,858	1,287,200	1,431,700	144,500
Personnel Expense :	80,286	74,150	88,900	14,750
General Expense :	<u>1,056,675</u>	<u>1,474,500</u>	<u>1,647,200</u>	<u>172,700</u>
<b>Subtotal :</b>	<b><u>\$1,136,961</u></b>	<b><u>\$1,548,650</u></b>	<b><u>\$1,736,100</u></b>	<b><u>\$187,450</u></b>
<b>Total : Public Events</b>				
Personnel Expense :	237,154	238,817	323,476	84,659
General Expense :	<u>1,080,232</u>	<u>1,501,500</u>	<u>1,667,700</u>	<u>166,200</u>
<b>Total :</b>	<b><u>\$1,317,386</u></b>	<b><u>\$1,740,317</u></b>	<b><u>\$1,991,176</u></b>	<b><u>\$250,859</u></b>

Model Budget 2023-2024

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Public Events**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,676	0	68,112
Regular	Events Officer	1	12	0	2,350	0	28,200
Regular	Sub-Director	1	12	0	4,160	0	49,920
<b>Subtotal : Administration</b>		<b><u>5</u></b>			<b><u>\$16,190</u></b>	<b><u>\$0</u></b>	<b><u>\$194,280</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>5</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Public Events</b>							
Regular	Events and Shows Assistant	1	12	0	1,691	0	20,292
Regular	Events Coordinator	1	12	0	1,897	143	24,480
Regular	Senior Events Coordinator	1	12	0	2,176	163	28,068
<b>Subtotal : Public Events</b>		<b><u>3</u></b>			<b><u>\$5,764</u></b>	<b><u>\$306</u></b>	<b><u>\$72,840</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Public Events</b>		<b><u>8</u></b>			<b><u>\$21,954</u></b>	<b><u>\$306</u></b>	<b><u>\$267,120</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>8</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## Detailed Budget Professional Services

### Public Events

	Actual 2022-23	Recommended 2023-24	Change
<b>Programa: Public Events</b>			
Intellectual Property Advisor	10,000	0	-10,000
Masters of Ceremonies	28,800	28,800	0
Soundman	30,000	46,200	16,200
<b>Subtotal : Public Events</b>	<b><u>\$68,800</u></b>	<b><u>\$75,000</u></b>	<b><u>\$6,200</u></b>
<b>Total : Professional Services</b>	<b><u>\$68,800</u></b>	<b><u>\$75,000</u></b>	<b><u>\$6,200</u></b>

## Detailed Budget Non-Professional Services

### Public Events

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Public Events</b>			
Framed	10,000	10,000	0
<b>Subtotal : Public Events</b>	<u><b>\$10,000</b></u>	<u><b>\$10,000</b></u>	<u><b>\$0</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$10,000</b></u></u>	<u><u><b>\$10,000</b></u></u>	<u><u><b>\$0</b></u></u>

## Detailed Budget Festival or Activity II

### Public Events

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Public Events</b>			
Christmas Activity	25,000	20,000	-5,000
Civic Cultural Activities	8,000	8,000	0
Flowers	8,000	10,000	2,000
Juventour Creole	50,000	60,000	10,000
Public Servants Week	15,000	30,000	15,000
Distinguished Visitors	2,500	2,500	0
<b>Subtotal : Public Events</b>	<b><u>\$108,500</u></b>	<b><u>\$130,500</u></b>	<b><u>\$22,000</u></b>
<b>Total : Festival or Activity II</b>	<b><u>\$108,500</u></b>	<b><u>\$130,500</u></b>	<b><u>\$22,000</u></b>



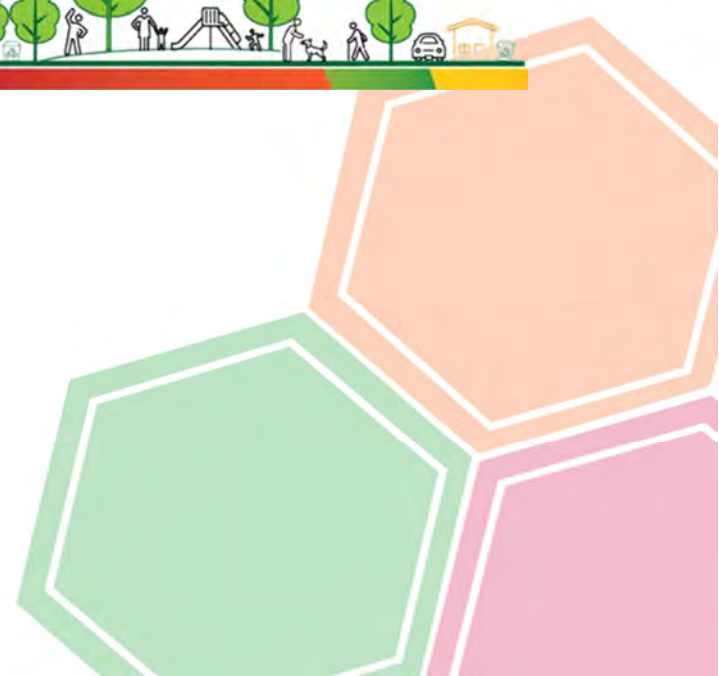
## Detailed Budget Other Festivals or Activities

### Public Events

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Public Events</b>			
Graduate Dressing Activity	2,000	3,000	1,000
Activities of the Mayor's Office	30,000	30,000	0
Ecumenical Thanksgiving Service	8,000	8,000	0
Holy Week Ecumenical Event	8,000	8,000	0
Constitution Acts	8,000	5,000	-3,000
"Al Fresco"	66,700	66,700	0
Mayor in your Neighborhood	480,000	400,000	-80,000
Mother's Concert	40,000	50,000	10,000
Parents Concert	40,000	50,000	10,000
Christmas Concert for the people	100,000	275,000	175,000
Christmas Decoration	180,000	200,000	20,000
Delivery of School Materials	0	5,000	5,000
Sports Events	70,000	100,000	30,000
Troubadours of the World Festival	20,000	0	-20,000
Epiphany Party	95,000	95,000	0
Distinguished Graduates	3,000	3,000	0
Report of Work Performed	45,000	50,000	5,000
Earth Hour	5,000	6,000	1,000
"Paseo de Los Artistas"	12,000	12,000	0
Holy Week Procession	12,000	12,000	0
Sponsor Recognition	2,500	3,000	500
Trullas Communities	25,000	25,000	0
Creole Volunteering	10,000	10,000	0
"Willie Vive"	25,000	15,000	-10,000
<b>Subtotal : Public Events</b>	<b><u>\$1,287,200</u></b>	<b><u>\$1,431,700</u></b>	<b><u>\$144,500</u></b>
<b>Total : Other Festivals or Activities</b>	<b><u>\$1,287,200</u></b>	<b><u>\$1,431,700</u></b>	<b><u>\$144,500</u></b>



*¿Caguas?!*,  
**Seguro  
que sí**







# OPERATIONAL OFFICES



## **SECRETARIAT OF INFRASTRUCTURE, BEAUTIFICATION AND BUILDING CONSERVATION**

Ada B. Caballero Miranda, Secretary

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Secretariat of Infrastructure, Beautification and Building Conservation is created by Executive Order No. 2002-428, Series 2001-02, and Resolution Number 02A-126, Series: 2001-02, Budget Resolution for Fiscal Year 2002-03. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, calls it a Secretariat. This is composed of five Departments, namely: Building Conservation, Citizen Mobility, Public Works, Landscaping and Beautification, Recycling and Sanitation, and the Office of the Secretary.

The Office of the Secretary is responsible for coordinating, supporting, and following up on the fulfillment of the objectives of all the departments and offices under its responsibility and providing the necessary resources to comply with the activities and projects established in their respective work plans.

### **LOCATION**

The Secretariat's Departments are located in the facilities of the Secretariat of Infrastructure, Beautification and Conservation, Bairoa Ward, PR Road 1, km 31.0 Interior, in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Office of the Secretary is organized into two budget programs: (1) Management and Administration and (2) General Services.

#### *MANAGEMENT AND ADMINISTRATION*

This budget program groups four administrative units:

#### OFFICE OF THE SECRETARY AND ADMINISTRATION

This unit is responsible for planning, organizing, directing, supervising, controlling, and coordinating all the activities of the Secretariat. In addition, it is responsible for supporting the activities of the Secretariat by, among other things, providing personnel with a work area, equipment, and materials necessary for the performance of their duties.



### INFORMATION SYSTEMS AREA

This unit is responsible for the operations and maintenance of the information systems of the entire Secretariat of Infrastructure, Beautification and Conservation.

### FINANCE AREA

This unit is responsible for maintaining an accounting system with the allocated budgets, preparation of contracts and disbursements of the Department of Infrastructure, Beautification and Conservation. Maintain the file with the information of the works and capital improvements that are being developed and operate the Secretariat's telephone communication system.

### MUNICIPAL PROPERTY AND MAINTENANCE AREA

This unit is responsible for keeping the property records updated in coordination with the liaisons of the different Departments. It is also responsible for the general maintenance of the departments that make up the Secretariat.

### *GENERAL SERVICES*

This program administers the operation and maintenance services of the fleet of vehicles of the Autonomous Municipality of Caguas. It provides the following services: preventive maintenance, repairs, warranty compliance, licenses, and permits. It is also responsible for the distribution and dispatch of fuel for the vehicle fleet.

### **SIGNIFICANT CHANGES**

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items. The change is based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

Office Supplies and Operating Supplies and Materials are in line with actual expenditures.

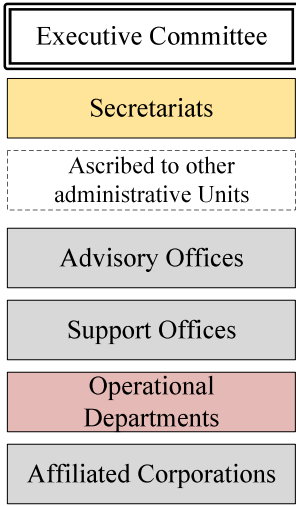
On the other hand, they will have \$750,000 from ARPA funds received in fiscal year 2021-22 for the Rehabilitation and Improvement of Abandoned Buildings Project.

### **CONSOLIDATED BUDGET SUMMARY**

<b>Infrastructure, Beautification and Building Conservation</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$1,030,724	\$2,491,553	\$3,522,277
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$1,030,724</b>	<b>\$2,491,553</b>	<b>\$3,522,277</b>

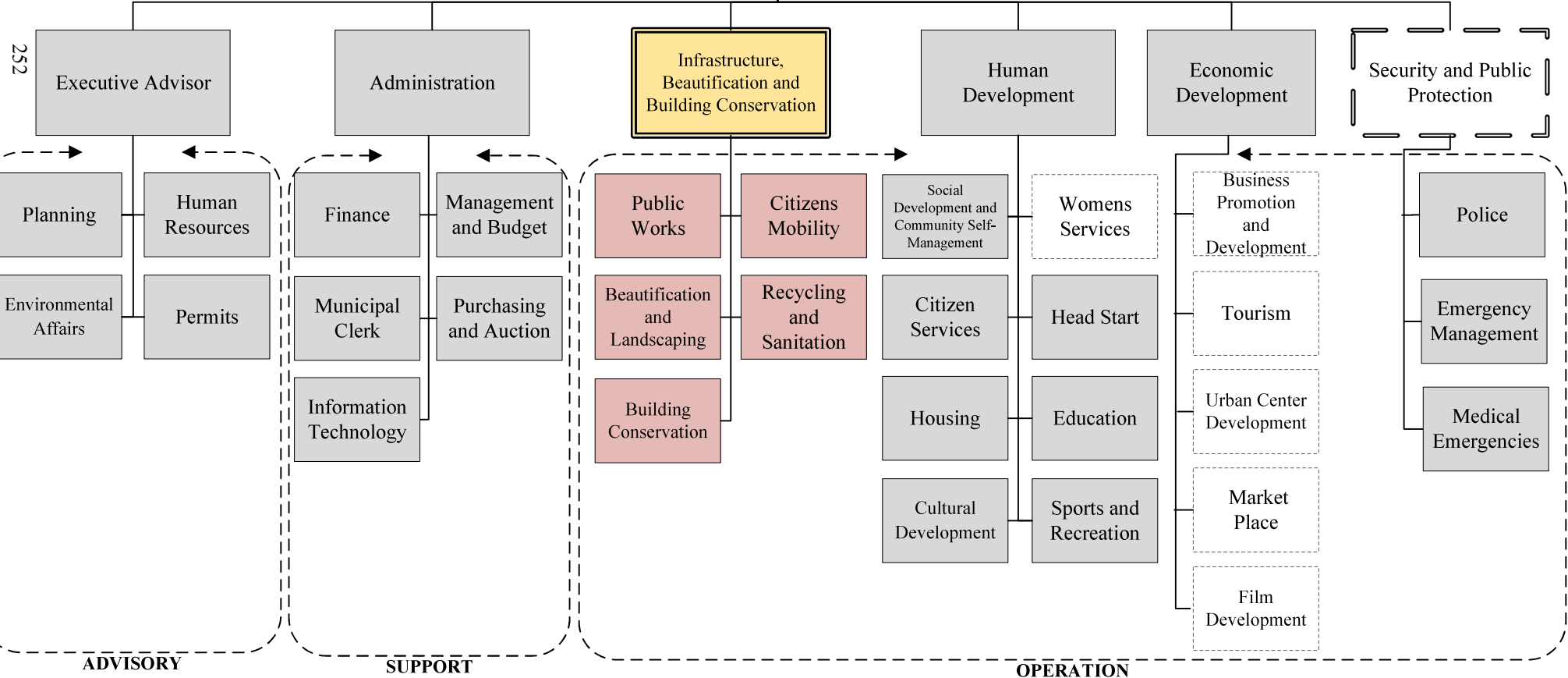
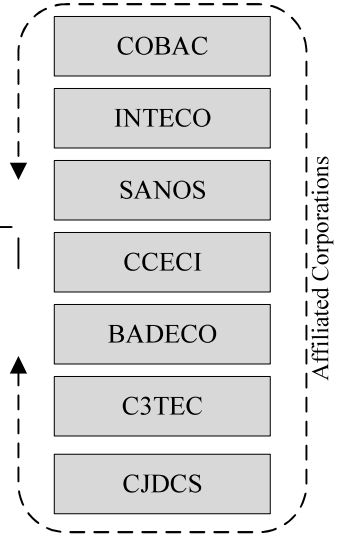
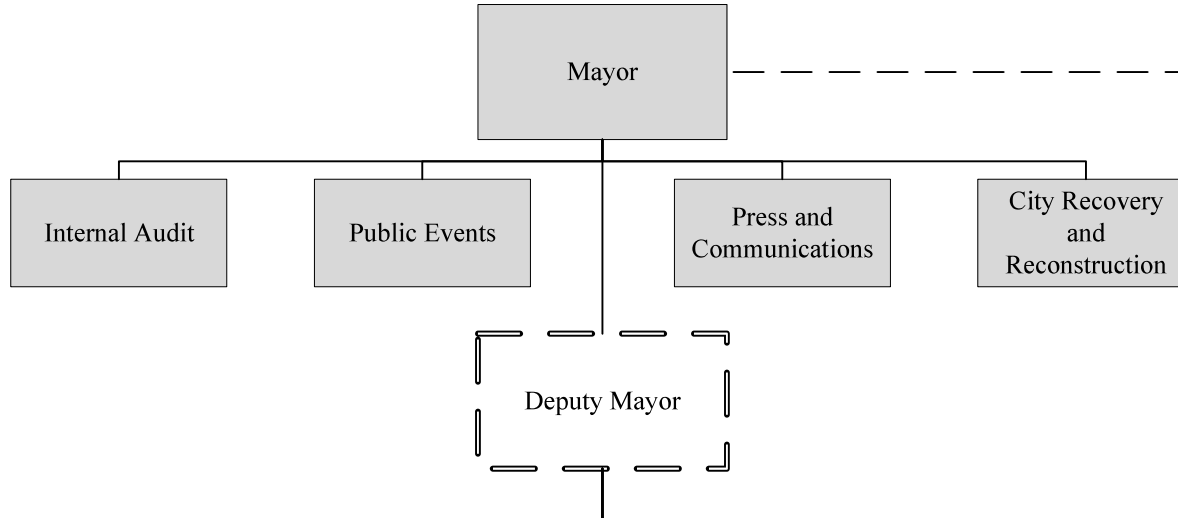


**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



## Detailed Budget General Fund

### Infrastructure, Beautification and Building Conservation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	469,101	510,324	625,176	114,852
9110 Driver Insurance	31	44	22	-22
9131 Federal Social Security	38,071	41,314	50,102	8,788
9141 Medical Plan	32,072	46,200	46,200	0
9151 State Insurance Fund Benefit	33,900	34,324	41,790	7,466
9171 Christmas Bonus	16,563	17,600	17,600	0
9173 Fringe Benefits	12,000	12,000	12,000	0
9201 Office Supplies	2,939	3,000	5,000	2,000
9215 Maintenance Materials	4,426	5,000	5,000	0
9242 Operating Materials and Supplies	3,000	3,000	3,000	0
9411 Professional Services	22,992	22,992	22,992	0
9465 Miscellaneous	963	1,000	1,000	0
Personnel Expense :	601,738	661,806	792,890	131,084
General Expense :	<u>34,320</u>	<u>34,992</u>	<u>36,992</u>	<u>2,000</u>
<b>Subtotal :</b>	<b><u>\$636,058</u></b>	<b><u>\$696,798</u></b>	<b><u>\$829,882</u></b>	<b><u>\$133,084</u></b>
<b>38 General Services</b>				
9101 Regular Employees	149,115	135,756	172,560	36,804
9106 Irregular Employees	0	13,195	19,110	5,915
9110 Driver Insurance	47	88	44	-44
9131 Federal Social Security	11,836	11,826	15,095	3,269
9141 Medical Plan	12,232	12,600	12,600	0
9151 State Insurance Fund Benefit	10,330	10,050	12,825	2,775
9171 Christmas Bonus	5,600	5,600	5,600	0
9225 Fuels and Lubricants	689,000	800,000	800,000	0
9242 Operating Materials and Supplies	16,000	45,000	43,000	-2,000
9463 Vehicle Maintenance	1,595,250	1,611,561	1,611,561	0
Personnel Expense :	189,160	189,115	237,834	48,719
General Expense :	<u>2,300,250</u>	<u>2,456,561</u>	<u>2,454,561</u>	<u>-2,000</u>
<b>Subtotal :</b>	<b><u>\$2,489,410</u></b>	<b><u>\$2,645,676</u></b>	<b><u>\$2,692,395</u></b>	<b><u>\$46,719</u></b>

## Detailed Budget General Fund

### Infrastructure, Beautification and Building Conservation

<u>Program / Account</u>	<u>Liquidated 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Recommended 2023-2024</u>	<u>Change</u>
<b>Total : Infrastructure, Beautification and Building Conservation</b>				
Personnel Expense :	790,898	850,921	1,030,724	179,803
General Expense :	<u>2,334,570</u>	<u>2,491,553</u>	<u>2,491,553</u>	<u>0</u>
<b>Total :</b>	<b><u><u>\$3,125,468</u></u></b>	<b><u><u>\$3,342,474</u></u></b>	<b><u><u>\$3,522,277</u></u></b>	<b><u><u>\$179,803</u></u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Infrastructure, Beautification and Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	6	12	0	10,309	0	123,708
Regular	Management Assistant	1	12	0	2,483	0	29,796
Regular	Executive Assistant	1	12	0	5,149	0	61,788
Regular	Administrative Affairs Coordinator	6	12	0	12,301	0	147,612
Regular	Cleaning Employee	1	12	0	1,658	0	19,896
Regular	Brigade Manager	1	12	0	1,744	0	20,928
Regular	Municipal Inspector	1	12	0	2,060	231	27,492
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	3,368	0	40,416
Regular	Worker	1	12	0	1,615	0	19,380
<b>Subtotal : Administration</b>		<b><u>22</u></b>			<b><u>\$51,867</u></b>	<b><u>\$231</u></b>	<b><u>\$625,176</u></b>
<b>Positions : Confidence : <u>2</u></b>		<b>Regular : <u>22</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : General Services</b>							
Regular	Special Assistant	1	12	0	4,972	0	59,664
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110
Regular	Automotive Technician	2	12	0	3,774	0	45,288
Regular	Worker	1	12	0	1,795	65	22,320
<b>Subtotal : General Services</b>		<b><u>7</u></b>			<b><u>\$15,908</u></b>	<b><u>\$65</u></b>	<b><u>\$191,670</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>6</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>1</u></b>		
<b>Total : Infrastructure, Beautification and Building Conservation</b>		<b><u>29</u></b>			<b><u>\$67,775</u></b>	<b><u>\$296</u></b>	<b><u>\$816,846</u></b>
<b>Positions : Confidence : <u>3</u></b>		<b>Regular : <u>28</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>1</u></b>		

## Detailed Budget Professional Services

### Infrastructure, Beautification and Building Conservation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Consultant on Information Systems Management Issues	22,992	22,992	0
<b>Subtotal : Administration</b>	<u>\$22,992</u>	<u>\$22,992</u>	<u>\$0</u>
<b>Total : Professional Services</b>	<u><u>\$22,992</u></u>	<u><u>\$22,992</u></u>	<u><u>\$0</u></u>



## **PUBLIC WORKS DEPARTMENT**

Eng. José J. Rivera González, Director

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Department of Public Works is created by virtue of Section 6.001(d) of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The purpose of this Department is to maintain and keep all municipal roads, sidewalks, curbs, and bridges in optimal condition and to ensure that storm drains and waterbodies are clean and channeled. Among the Department's priorities are:

- Promote and use collaborative models that have fostered the use and participation of the community in order to carry out quality works for the benefit of all.
- Work to achieve success in the NPDES Phase II regulation and comply with the implementation of the control measures imposed by the EPA, reducing pollutants in an agile and practical way in order to protect our waterbodies.
- Coordinate work with the following agencies: OAA, JCA, DRNA and the U.S. Army Corps of Engineers.
- Improve the procedure for granting certifications or authorizations to facilitate the process with other service agencies in order to speed up the processes.

### **LOCATION**

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Department is organized into four budget programs: (1) Management and Administration, (2) Municipal Service Center, (3) Permanent Works and Improvements, and (4) General Discharge Permit Service.

#### *MANAGEMENT AND ADMINISTRATION*

This program functions as follows:

- Plan, evaluate, coordinate, and supervise all administrative matters of the Department.

- Review, establish, and recommend policies and procedures necessary for the better functioning of the Department
- Direct, plan, coordinate, and supervise the technical activities of design, construction, repair, and maintenance of public infrastructure
- Establish the priorities for public works to be carried out in the Municipality

#### *MUNICIPAL SERVICE CENTER*

The Transit and Endorsement Unit is administrated under this budget program. It is responsible for:

- Grant certifications and/or authorizations to make the process with other service agencies viable in order to speed up the processes
- Traffic signs, streets, avenues, etc.
- Marking of lane lines, curbing, ramps for people with physical limitations, and installation of reflective signs
- Maintenance of traffic lights under municipal jurisdiction

#### *PERMANENT WORKS AND IMPROVEMENTS*

This budget program administrates the Construction and Paving Unit. Its services include the following:

- Maintenance of public roads in order to improve the quality of life of the residents of Caguas
- Cleaning of landslides on municipal roads; collaborative models; repair and construction of speed bumps, curbs, sidewalks and curbs; repaving of streets and municipal roads; construction of ford bridges, retaining walls and handicapped ramps; asphalt on local roads and driveways; pothole patching; installation of safety fences; labeling and painting of curbs

#### *GENERAL DISCHARGE PERMIT SERVICE*

The Rainfall Systems Maintenance Unit is administrated through this budget program. It performs the following functions:

- Maintenance and cleaning of gutters, curbs, and storm drains
- Maintenance and cleaning of canals, streams, and rivers in coordination with the Department of Natural and Environmental Resources (DRNA), when required.

#### **SIGNIFICANT CHANGES**

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items that is strictly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

Travel Expenses are adjusted to allocate the necessary funds to cover the Fixed Provision, in accordance with Executive Order 2022-006, for the use of personal vehicles for official business. Publications and Equipment Rental are adjusted to actual expenditure.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Public Works Department will have the allocation of special funds estimated at \$7,921,438 from the Community Development Block Grant (CDBG), CDBG-DR and Capital Improvement funding.

On the other hand, they will have \$940,000 for Construction Materials and \$199,814 for Equipment Rental from unrestricted Local Special Funds.

### CONSOLIDATED BUDGET SUMMARY

Public Works	Personnel Expense	General Expense	Total
General Fund	\$1,795,602	\$1,314,786	\$3,110,388
Special Funds			
HUD - Reconstruction of Streets and Roads (CDBG)			
Bairoa Ward	\$0	\$530,614	\$530,614
Turabo Ward	\$0	\$377,000	\$377,000
CAE Loan			
Asphalt Projects			
State Avenues and Roads	\$0	\$1,450,655	\$1,450,655
Bairoa Ward	\$0	\$122,619	\$122,619
Beatriz Ward	\$0	\$527,789	\$527,789
Cañabón Ward	\$0	\$940,643	\$940,643
Cañaboncito Ward	\$0	\$1,047,943	\$1,047,943
Pueblo Ward	\$0	\$289,292	\$289,292
Río Cañas Ward	\$0	\$1,324,619	\$1,324,619
Tomás de Castro Ward	\$0	\$981,619	\$981,619
Turabo Ward	\$0	\$328,645	\$328,645
Total Special Funds	\$0	\$7,921,438	\$7,921,438
<b>Consolidated Total</b>	<b>\$1,795,602</b>	<b>\$9,236,224</b>	<b>\$11,031,826</b>

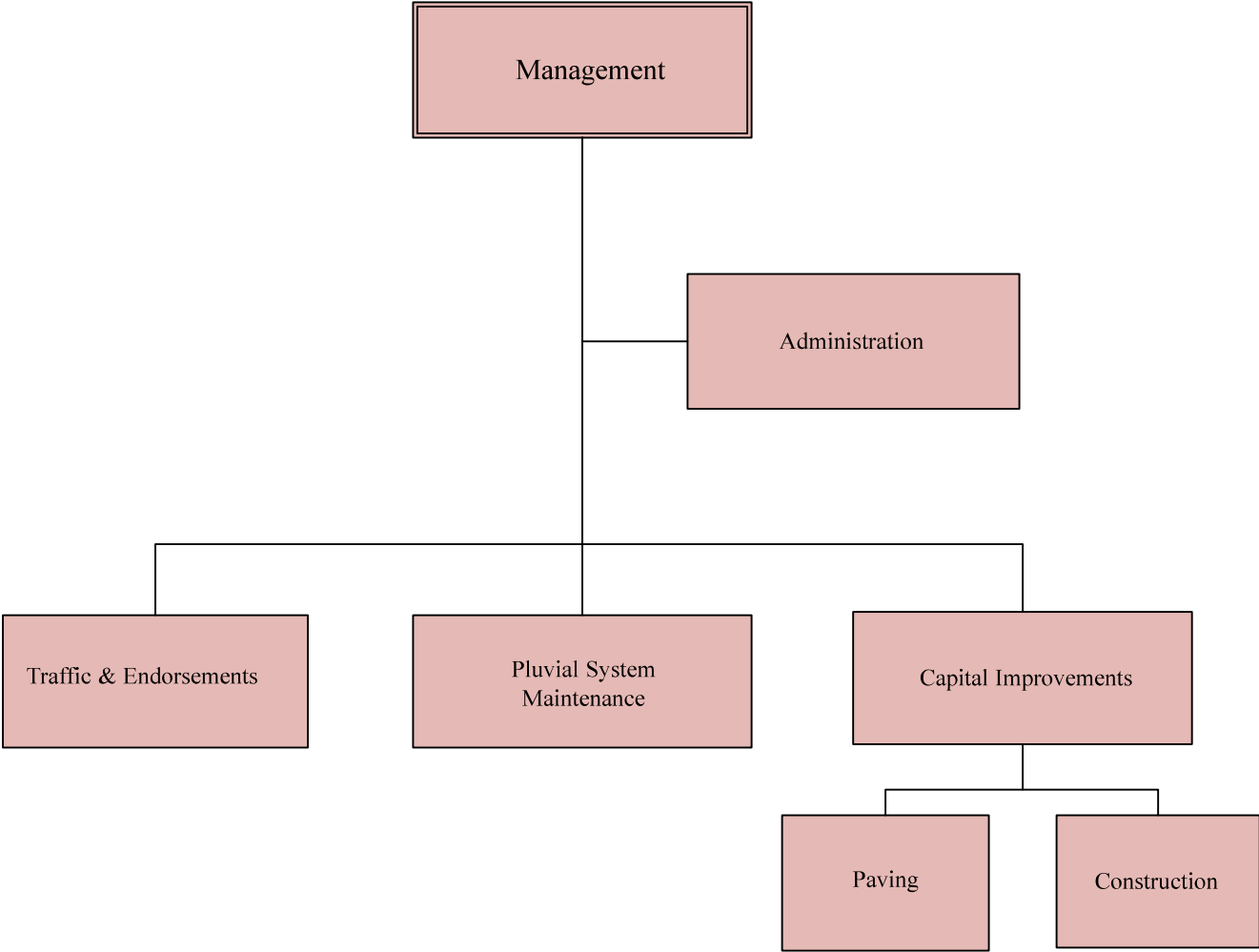
## STATISTICS

PUBLIC WORKS	Actual 2020-2021	Actual 2021-2022	Projected 2022-2023
<b>Permanent Works and Improvements</b>			
Tons of Asphalt Deposited by Administration	3,228	3,411	2,845
Tons of Asphalt Deposited by Contract	24,325	33,352	50,376
Cubic Yards of Concrete Deposited by Administration	764	1,177	614
Cubic Yards of Concrete Deposited by Contract	-	510	691
Projects Completed by Private Contracting	-	2	3
Breakdown of Service Requests Served:			
Sidewalk Repair - State Agency	-	6	2
Street Repair - State Agency	15	24	13
Asphalt Local Road	22	58	55
Asphalt Private Driveways	67	92	104
Patching	255	193	245
Gutter Construction or Repair	9	32	22
Construction and Repair of Sidewalks	112	30	56
Construction and Repair of Speedbumps	-	2	2
Construction and Repair of Disabled Access Ramps	-	3	2
Construction of Retaining Walls	-	23	8
Construction and Installation of Grills	22	42	27
Security Fence Installation	7	5	6
General Research	78	27	42
Cleaning of Landslides on Municipal Roads	11	10	23
OPM Collaborative Model	9	29	15
OPM Trunk Removal	1	4	25
Street Repair	1	-	1
Repair and Construction of Rainwater Systems	3	4	3
Bridge Repair	6	2	4
Repaving of Municipal Streets and Paths	39	35	40
Machinery Services and Equipment Rental	12	21	14
<b>Transit and Endorsements</b>			
Street and Road Endorsements (Certifications)	52	55	50
Permits and Bonds for connections	47	64	51
Permits and Bonds for permits in public areas (IFA)	56	57	76
Accident Claims and Lawsuits	64	39	72
Signs Installed	60	59	33
Pails Used for Painting Lines, Curbs and Ramps for People with Disabilities	79	36	52
Application for Street Vendor Businesses	44	0	0

<b>PUBLIC WORKS</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Transit and Endorsements - cont.</b>			
Breakdown of Service Requests Served:			
Evaluation of Speed Reducer Installation and Removal	-	3	8
Technical Consulting (Municipal Public Works)	-	4	2
Maintenance of Traffic Lights (Municipal Roads)	2	-	1
Pavement Marking	1	2	2
Installation of Traffic Signs and Street Identification	7	29	19
Painting of Ramps and Curbs	2	13	6
Painting of Parking Lots in Municipal Facilities	1	2	2
General Research	-	3	2
<b>Maintenance of Rainwater Systems</b>			
Breakdown of Service Requests Served:			
Cleaning of Creeks and Streams	29	23	22
Cleaning of Gutters	53	26	38
Cleaning and Maintenance of the Rainwater System	63	36	46
General Research	3	6	6
<b>Summary of Service Requests</b>			
Total Requests Received	1177	1338	1,537
Total Requests Served	830	822	835



**PUBLIC WORKS**



## Detailed Budget General Fund

### Public Works

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	180,196	177,708	232,656	54,948
9110 Driver Insurance	47	22	22	0
9131 Federal Social Security	14,275	14,027	18,230	4,203
9141 Medical Plan	13,196	14,700	14,700	0
9151 State Insurance Fund Benefit	12,981	11,919	15,490	3,571
9171 Christmas Bonus	6,400	5,600	5,600	0
Personnel Expense :	227,095	223,976	286,698	62,722
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$227,095</u></b>	<b><u>\$223,976</u></b>	<b><u>\$286,698</u></b>	<b><u>\$62,722</u></b>

### 18 Municipal Services Center

9101 Regular Employees	107,604	75,624	85,584	9,960
9106 Irregular Employees	12,706	0	0	0
9110 Driver Insurance	46	22	22	0
9131 Federal Social Security	9,571	5,971	6,733	762
9141 Medical Plan	8,808	6,300	6,300	0
9151 State Insurance Fund Benefit	7,977	5,074	5,721	647
9171 Christmas Bonus	4,800	2,400	2,400	0
9201 Office Supplies	0	100	100	0
9238 Building Materials	0	100	100	0
9242 Operating Materials and Supplies	20,699	28,850	28,850	0
9412 Non-Professional Services	59,475	60,700	60,700	0
9421 Travel Expenses	3,900	3,600	3,840	240
9444 Subscriptions	400	480	480	0
9467 Publications and Announcements	0	800	900	100
Personnel Expense :	151,512	95,391	106,760	11,369
General Expense :	<u>84,474</u>	<u>94,630</u>	<u>94,970</u>	<u>340</u>
<b>Subtotal :</b>	<b><u>\$235,986</u></b>	<b><u>\$190,021</u></b>	<b><u>\$201,730</u></b>	<b><u>\$11,709</u></b>

### 43 Permanent Works and Improvements

9101 Regular Employees	587,234	685,536	886,800	201,264
9106 Irregular Employees	91,399	100,993	137,865	36,872
9110 Driver Insurance	290	484	506	22
9131 Federal Social Security	54,178	62,945	81,164	18,219

Model Budget 2023-2024

## Detailed Budget General Fund

### Public Works

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>43 Permanent Works and Improvements</b>				
9141 Medical Plan	50,523	79,800	79,800	0
9151 State Insurance Fund Benefit	45,980	53,482	68,960	15,478
9171 Christmas Bonus	29,572	36,000	36,000	0
9238 Building Materials	975,569	1,000,000	1,000,000	0
9242 Operating Materials and Supplies	6,221	4,500	4,500	0
9321 Maintenance Equipment	1,156	100	100	0
9411 Professional Services	60,000	60,000	60,000	0
9421 Travel Expenses	9,075	10,800	7,680	-3,120
9432 Construction Costs	0	100	100	0
9451 Rental of Equipment and Vehicles	3,200	3,400	3,400	0
9461 Equipment Maintenance	0	23,800	23,800	0
9462 Repair and Maintenance of Structures	0	100	100	0
Personnel Expense :	859,176	1,019,240	1,291,095	271,855
General Expense :	<u>1,055,221</u>	<u>1,102,800</u>	<u>1,099,680</u>	<u>-3,120</u>
<b>Subtotal :</b>	<b><u>\$1,914,397</u></b>	<b><u>\$2,122,040</u></b>	<b><u>\$2,390,775</u></b>	<b><u>\$268,735</u></b>
<b>57 General Download Permission</b>				
9101 Regular Employees	64,890	53,820	69,432	15,612
9106 Irregular Employees	0	13,195	19,110	5,915
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	5,209	5,373	7,020	1,647
9141 Medical Plan	7,060	6,300	6,300	0
9151 State Insurance Fund Benefit	4,571	4,565	5,965	1,400
9171 Christmas Bonus	3,200	3,200	3,200	0
9238 Building Materials	8,812	15,000	15,000	0
9242 Operating Materials and Supplies	0	100	100	0
9321 Maintenance Equipment	0	100	100	0
9451 Rental of Equipment and Vehicles	130,655	80,000	104,936	24,936
Personnel Expense :	84,946	86,475	111,049	24,574
General Expense :	<u>139,467</u>	<u>95,200</u>	<u>120,136</u>	<u>24,936</u>
<b>Subtotal :</b>	<b><u>\$224,413</u></b>	<b><u>\$181,675</u></b>	<b><u>\$231,185</u></b>	<b><u>\$49,510</u></b>

## Detailed Budget General Fund

### Public Works

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>Total : Public Works</b>				
Personnel Expense :	1,322,729	1,425,082	1,795,602	370,520
General Expense :	<u>1,279,162</u>	<u>1,292,630</u>	<u>1,314,786</u>	<u>22,156</u>
<b>Total :</b>	<b><u><u>\$2,601,891</u></u></b>	<b><u><u>\$2,717,712</u></u></b>	<b><u><u>\$3,110,388</u></u></b>	<b><u><u>\$392,676</u></u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Public Works

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Administrative Affairs Coordinator	1	12	0	2,020	0	24,240
Regular	Director	1	12	0	6,685	0	80,220
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	3	12	0	5,673	0	68,076
<b>Subtotal : Administration</b>		<b><u>7</u></b>			<b><u>\$19,388</u></b>	<b><u>\$0</u></b>	<b><u>\$232,656</u></b>

Positions : Confidence : 1      Regular : 7      Transitory : 0      Irregular : 0

### Program : Municipal Service Center

Regular	Engineering Assistant	1	12	0	1,744	0	20,928
Regular	Engineer	1	12	0	3,536	0	42,432
Regular	Administrative Affairs Officer	1	12	0	1,852	0	22,224
<b>Subtotal : Municipal Service Center</b>		<b><u>3</u></b>			<b><u>\$7,132</u></b>	<b><u>\$0</u></b>	<b><u>\$85,584</u></b>

Positions : Confidence : 0      Regular : 3      Transitory : 0      Irregular : 0

### Program : Permanent Works and Improvements

Regular	Construction Assistant	2	12	0	3,292	0	39,504
Regular	Heavy Motor Vehicle Cond.	2	12	0	3,608	0	43,296
Regular	Driver Operator of Heavy Motor Vehicle	9	12	0	16,182	0	194,184
Regular	Builder	7	12	0	12,282	0	147,384
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Regular	Draftsman	1	12	0	1,850	333	26,196
Regular	Brigade Manager	7	12	0	12,939	0	155,268
Irregular	Ir-Heavy Equipment Operator	3	0	52	5,119	0	61,425
Irregular	Ir-Brigade Worker	4	0	52	6,370	0	76,440
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Executive Supervisor	1	12	0	3,232	0	38,784
Regular	Supv. of Conservation and Maintenance	1	12	0	2,131	0	25,572
Regular	Engineering Technician	2	12	0	4,992	0	59,904
Regular	Worker	3	12	0	5,060	65	61,500



## Positions and Salaries Budget Fiscal Year 2023-2024

### Public Works

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Subtotal : Permanent Works and Improvements</b>		<b><u>45</u></b>			<b><u>\$84,991</u></b>	<b><u>\$398</u></b>	<b><u>\$1,024,665</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>38</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>7</u></b>	
<b>Program : General Download Permission</b>							
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110
Regular	Supv. of Conservation and Maintenance	1	12	0	2,357	0	28,284
Regular	Worker	1	12	0	1,615	0	19,380
<b>Subtotal : General Download Permission</b>		<b><u>4</u></b>			<b><u>\$7,379</u></b>	<b><u>\$0</u></b>	<b><u>\$88,542</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>1</u></b>	
<b>Total : Public Works</b>		<b><u>59</u></b>			<b><u>\$118,889</u></b>	<b><u>\$398</u></b>	<b><u>\$1,431,447</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>51</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>8</u></b>	

## Detailed Budget Professional Services

### Public Works

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Permanent Works and Improvements</b>			
Engineer for Construction Inspection	60,000	60,000	0
<b>Subtotal : Permanent Works and Improvements</b>	<b><u>\$60,000</u></b>	<b><u>\$60,000</u></b>	<b><u>\$0</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$60,000</u></u></b>	<b><u><u>\$60,000</u></u></b>	<b><u><u>\$0</u></u></b>

## Detailed Budget Non-Professional Services

### Public Works

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Municipal Services Center</b>			
Maintenance of Seven Traffic Light Intersections	60,700	60,700	0
<b>Subtotal : Municipal Services Center</b>	<u><b>\$60,700</b></u>	<u><b>\$60,700</b></u>	<u><b>\$0</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$60,700</b></u></u>	<u><u><b>\$60,700</b></u></u>	<u><u><b>\$0</b></u></u>

## **RECYCLING AND SANITATION DEPARTMENT**

Livia Román Ocasio, Director

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Department of Recycling and Sanitation is created by Resolution No. 50, Series: 1981-82, Budget Resolution for Fiscal Year 1982-83. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The main purpose of the Department is to administrate the program for the collection and disposal of solid waste and recycling generated by the citizens and merchants of the Autonomous Municipality of Caguas. It guarantees the public health of the citizens and the enjoyment of residing in a clean, beautiful, and orderly city. Specifically, the Recycling and Sanitation Department has the following functions:

- Collect and dispose of non-hazardous solid waste generated in the Autonomous Municipality of Caguas.
- Debris collection and disposal. The debris is divided and delivered to the Vegetative Material Station and Transfer Station.
- Provide cleaning services in areas of importance and tourist interest such as the Traditional Urban Center, Monuments, and Plazas.
- Plan, implement, and maintain a Recycling Program for all citizens.
- Provide recycling programs in private sectors, agencies, dependencies, and industries
- Provide septic tank emptying services.

### **LOCATION**

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Recycling and Sanitation Department is organized into three budget programs: (1) Management and Administration, (2) Environmental Control, and (3) Recycling.

#### *MANAGEMENT AND ADMINISTRATION*

This program establishes the procedures for the administrative and managerial coordination and organization of the Department, maximization of available resources and compliance with the work plan.

## *ENVIRONMENTAL CONTROL*

In this program, the Department exercises its responsibility to keep the City clean by collecting solid waste, maintaining and eliminating clandestine dumps, and executing the City's cleanup plan, mainly in the tourist areas and the Urban Center.

## *RECYCLING*

This program seeks to increase the recovery and routing of materials with recyclable value such as cardboard, aluminum, plastic, paper, newspapers, scrap metal and textiles. Develop a plan for processing vegetative material and encourage the development of educational and operational programs that promote Recycling participation in: Community Depot Centers, School Depot Center, Home Recycling Program, Textile Recovery Program, and Electronics Collection Center. Strengthen the residential vegetative material disposal program at the Vegetative Material Station.

## **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

A miscellaneous item is created in the administration program to cover the purchase of vouchers from the Aqueducts and Sewer Authority for the emptying of septic tanks. It also reflects an increase in resource allocations for solid waste collection and disposal services. The increase is based on the contract awarded to the private company that provides the services, effective until June 30, 2027. To cover the contract, \$5.9 million is allocated in the General Fund and \$1.1 million in the Special Fund created under Law 53-2021.

The increase reflected in the Non-Professional Services line item is due to the fact that for the current fiscal year the funds for the Traditional Town Center Cleanup were allocated through ARPA Funds. For FY 2023-24, \$93,812 are allocated in the General Fund and \$96,188 are allocated in an unrestricted Local Special Fund.

The Recycling and Sanitation Department will be allocated special funds estimated at \$1,629,750, mainly from the lease of the Transshipment Plant and Act 53-2021, among others.



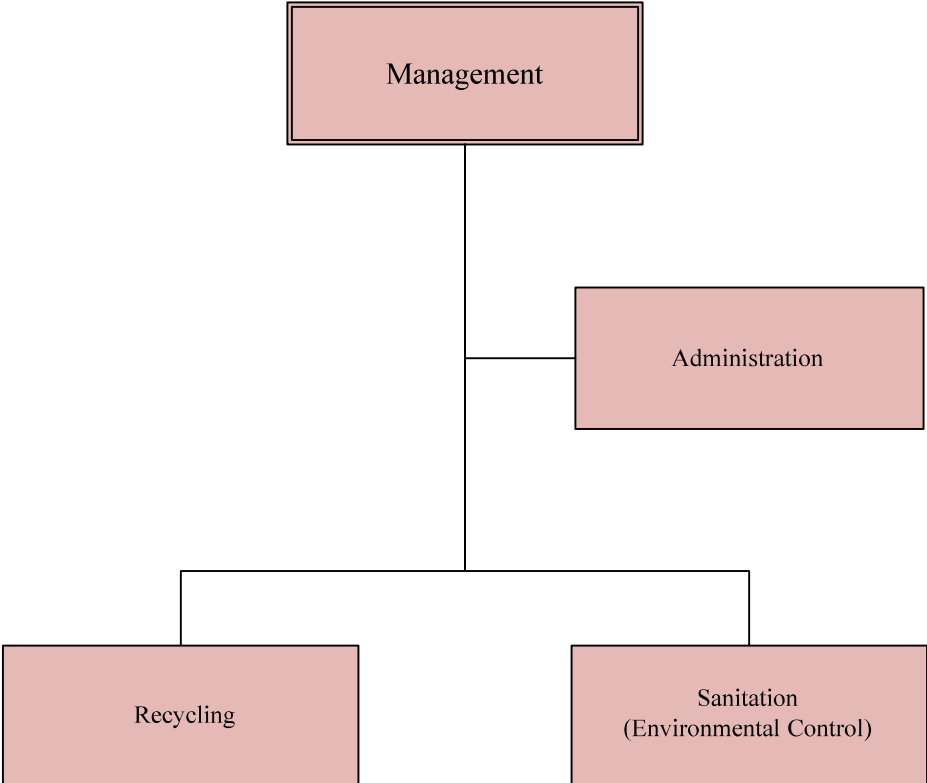
## CONSOLIDATED BUDGET SUMMARY

Recycling and Sanitation	Personnel Expense	General Expense	Total
General Fund	\$2,784,429	\$6,601,175	\$9,385,604
Special Funds			
Commission for Recycling	\$0	\$45,000	\$45,000
Transfer Station (ETDS)			
Community Contribution	\$0	\$25,000	\$25,000
Royalties	\$0	\$120,000	\$120,000
Rent	\$0	\$300,000	\$300,000
Extraordinary Fund Law 53-2021	\$0	\$1,139,750	\$1,139,750
Total Special Funds	\$0	\$1,629,750	\$1,629,750
<b>Consolidated Total</b>	<b>\$2,784,429</b>	<b>\$8,230,925</b>	<b>\$11,015,354</b>

## STATISTICS

RECYCLING AND SANITATION	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Environmental Control</b>			
Square Feet Pressure Washed	744,000	1,564,157	1,564,157
Home Service Solid Waste Collection	48,243	48,243	48,243
Tons of Residential Solid Waste	72,225	81,590	72,987
Bridge Cleaning and Painting	\$30,000	\$32,000	32,000
Cleaning of Areas for Special Events	\$60,000	\$70,000	70,000
<b>Recycling</b>			
Home Communities Recycling Program	22	22	93
Participating Homes	3,124	2,674	12,774
Participating Schools	83	82	80
Participating Businesses - Private Sector	149	149	152
Participating State and Municipal Agencies	94	95	96
Participating Industries	9	9	9
Community Deposit Centers	6	6	5
Tons of Recovered Material	5,524	5,947	4,350
Deposit Center Pounds of Electronic Equipment	3,500	12,273	9,397
Pounds of Textiles	529,021	673,206	505,015

**RECYCLING & SANITATION**



## Detailed Budget General Fund

### Recycling and Sanitation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	161,964	191,250	294,912	103,662
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	13,339	15,706	23,699	7,993
9141 Medical Plan	14,137	21,000	23,100	2,100
9151 State Insurance Fund Benefit	12,480	12,956	19,745	6,789
9171 Christmas Bonus	6,400	8,000	8,800	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9465 Miscellaneous	0	0	11,200	11,200
Personnel Expense :	214,367	254,978	376,322	121,344
General Expense :	<u>0</u>	<u>0</u>	<u>11,200</u>	<u>11,200</u>
<b>Subtotal :</b>	<b><u>\$214,367</u></b>	<b><u>\$254,978</u></b>	<b><u>\$387,522</u></b>	<b><u>\$132,544</u></b>

### 33 Environmental Control

9101 Regular Employees	753,940	829,356	1,266,144	436,788
9106 Irregular Employees	119,803	128,297	155,610	27,313
9110 Driver Insurance	174	242	308	66
9131 Federal Social Security	70,874	77,391	113,081	35,690
9141 Medical Plan	75,676	119,700	128,100	8,400
9151 State Insurance Fund Benefit	69,960	65,764	96,087	30,323
9171 Christmas Bonus	50,692	53,600	56,000	2,400
9242 Operating Materials and Supplies	45,145	30,000	51,000	21,000
9321 Maintenance Equipment	0	2,000	1,000	-1,000
9412 Non-Professional Services	79,000	98,750	192,562	93,812
9451 Rental of Equipment and Vehicles	7,500	5,000	5,000	0
9473 Waste Disposal	9,020,955	5,922,660	5,984,963	62,303
Personnel Expense :	1,141,119	1,274,350	1,815,330	540,980
General Expense :	<u>9,152,600</u>	<u>6,058,410</u>	<u>6,234,525</u>	<u>176,115</u>
<b>Subtotal :</b>	<b><u>\$10,293,719</u></b>	<b><u>\$7,332,760</u></b>	<b><u>\$8,049,855</u></b>	<b><u>\$717,095</u></b>

### 45 Recycling

9101 Regular Employees	359,244	365,496	406,932	41,436
9106 Irregular Employees	9,896	13,195	59,696	46,501
9110 Driver Insurance	121	198	110	-88
9131 Federal Social Security	30,150	30,449	37,053	6,604

Model Budget 2023-2024

## Detailed Budget General Fund

### Recycling and Sanitation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>45 Recycling</b>				
9141 Medical Plan	34,501	48,300	39,900	-8,400
9151 State Insurance Fund Benefit	27,054	25,877	31,486	5,609
9171 Christmas Bonus	20,000	19,200	17,600	-1,600
9201 Office Supplies	2,499	3,000	3,000	0
9215 Maintenance Materials	0	500	500	0
9412 Non-Professional Services	0	6,000	6,000	0
9444 Subscriptions	0	250	250	0
9461 Equipment Maintenance	0	500	500	0
9473 Waste Disposal	237,900	345,200	345,200	0
Personnel Expense :	480,966	502,715	592,777	90,062
General Expense :	<u>240,399</u>	<u>355,450</u>	<u>355,450</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$721,365</u></b>	<b><u>\$858,165</u></b>	<b><u>\$948,227</u></b>	<b><u>\$90,062</u></b>
 <b>Total : Recycling and Sanitation</b>				
Personnel Expense :	1,836,452	2,032,043	2,784,429	752,386
General Expense :	<u>9,392,999</u>	<u>6,413,860</u>	<u>6,601,175</u>	<u>187,315</u>
<b>Total :</b>	<b><u>\$11,229,451</u></b>	<b><u>\$8,445,903</u></b>	<b><u>\$9,385,604</u></b>	<b><u>\$939,701</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Recycling and Sanitation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,759	68	21,924
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,775	0	69,300
Regular	Storekeeper	1	12	0	1,695	0	20,340
Regular	Administrative Affairs Officer	2	12	0	3,751	0	45,012
Regular	Executive Officer	1	12	0	2,350	0	28,200
Regular	Supv. of Conservation and Maintenance	2	12	0	3,848	0	46,176
Regular	Worker	2	12	0	3,406	0	40,872
<b>Subtotal : Administration</b>		<b><u>11</u></b>			<b><u>\$24,508</u></b>	<b><u>\$68</u></b>	<b><u>\$294,912</u></b>

Positions : Confidence : 1      Regular : 11      Transitory : 0      Irregular : 0

### Program : Environmental Control

Regular	Administrative Affairs Assistant	2	12	0	3,325	0	39,900
Regular	Heavy Motor Vehicle Cond.	9	12	0	15,574	0	186,888
Regular	Driver Operator Heavy Motor Vehicle	3	12	0	5,134	0	61,608
Regular	Heavy Equipment Operator Driver	1	12	0	1,706	0	20,472
Regular	Brigade Manager	3	12	0	5,372	0	64,464
Irregular	Ir-Brigade Worker	9	0	52	12,968	0	155,610
Regular	Administrative Affairs Officer	1	12	0	1,820	0	21,840
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Supv. of Conservation and Maintenance	3	12	0	5,994	0	71,928
Regular	Worker	37	12	0	61,270	585	742,260
<b>Subtotal : Environmental Control</b>		<b><u>70</u></b>			<b><u>\$117,895</u></b>	<b><u>\$585</u></b>	<b><u>\$1,421,754</u></b>

Positions : Confidence : 0      Regular : 61      Transitory : 0      Irregular : 9

### Program : Recycling

Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Heavy Motor Vehicle Cond.	4	12	0	7,007	0	84,084
Regular	Recycling Coordinator	1	12	0	3,310	0	39,720
Irregular	Ir-Heavy Motor Vehicle Cond.	2	0	52	3,382	0	40,586
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110



## Positions and Salaries Budget Fiscal Year 2023-2024

### Recycling and Sanitation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Administrative Affairs Officer	1	12	0	1,820	0	21,840
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	11	12	0	18,220	0	218,640
<b>Subtotal : Recycling</b>		<b><u>22</u></b>			<b><u>\$38,886</u></b>	<b><u>\$0</u></b>	<b><u>\$466,628</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>19</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>3</u></b>		
<b>Total : Recycling and Sanitation</b>		<b><u>103</u></b>			<b><u>\$181,288</u></b>	<b><u>\$653</u></b>	<b><u>\$2,183,294</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>91</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>12</u></b>		

## Detailed Budget Non-Professional Services

### Recycling and Sanitation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Environmental Control</b>			
Cleaning Special and Emergency Cleaning	70,000	70,000	0
Traditional Urban Center Cleaning	0	93,812	93,812
Bridge Cleaning and Painting	28,750	28,750	0
<b>Subtotal : Environmental Control</b>	<b><u>\$98,750</u></b>	<b><u>\$192,562</u></b>	<b><u>\$93,812</u></b>
<b>Program: Recycling</b>			
Recyclable Materials	6,000	6,000	0
<b>Subtotal : Recycling</b>	<b><u>\$6,000</u></b>	<b><u>\$6,000</u></b>	<b><u>\$0</u></b>
<b>Total : Non-Professional Services</b>	<b><u><u>\$104,750</u></u></b>	<b><u><u>\$198,562</u></u></b>	<b><u><u>\$93,812</u></u></b>

## **CITIZEN MOBILITY DEPARTMENT**

Juan G. Jacob Greenaway

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Department of Citizen Mobility is created by Executive Order No. 2021-004 approved on March 16, 2021. Said Executive Order places it within the Department of Infrastructure, Beautification and Conservation.

This Department is created with the purpose of being in charge of the planning and development of a safe and reliable integrated mass transportation system for the citizens of the City of Caguas.

### **LOCATION**

The Department is located in the facilities of the Francisco (Pancho) Pereira Casillas Transportation Center, Acosta Street, corner of Goyco.

### **ORGANIZATIONAL STRUCTURE**

This Department has three programs: (1) Management and Administration, (2) Federal Transit Administration (FTA) and (3) Francisco (Pancho) Pereira Transportation Center Administration.

#### *MANAGEMENT AND ADMINISTRATION Ó N*

This program establishes the procedures for planning, coordination and administrative and managerial organization of the Department. It is responsible for the maximization of available resources and compliance with the work plan. Likewise, it works on the evaluation of the City's Mass Transportation Plans, on the analysis to establish sections in the city to incorporate Complete Streets projects, on the development of the Municipal Bicycle Plan and with the development of new intermunicipal routes. It is responsible for coordinating activities that increase the use of bicycles as a transportation and recreation vehicle in the municipality, through the Municipal Bicycle Plan and the Comprehensive Pedestrian and Bicycle Plan of the Highway and Transportation Authority (ACT), in order to make the city accessible.

In addition, this unit is responsible for providing services to the community through the Special Trips system and handling all types of transportation service complaints.

#### *FEDERAL TRANSIT ADMINISTRATION (FTA)*

This program is responsible for coordinating, implementing, and supervising the Citizen Mobility Plan to ensure the best mobility conditions in the urban space and contribute to connectivity in our

Central Eastern Region. This plan seeks to create and maintain a reliable method of intermodal collective transportation that integrates all existing systems: Private Carriers, Trolleys and High Capacity Buses.

It also prepares and submits proposals to the Federal Transit Administration (FTA) and the Office of Federal Coordination of the Highway and Transportation Authority to receive public transportation funds. Ensures compliance with established federal and state regulations for the coordination of public transportation in the city and is responsible for the application for funds for the maintenance of the fleet assigned to the Department of Citizen Mobility. In addition, it continues to coordinate this Plan by establishing collaborative agreements with private transportation systems, reviewing daily operations to ensure efficiency, and constantly reevaluating the Plan to adjust and implement alternatives as needed.

*FRANCISCO (PANCHO) PEREIRA TRANSPORTATION CENTER ADMINISTRATION*

It is responsible for the security and maintenance of the Francisco (Pancho) Pereira Public Transportation Terminal. It is also responsible for enforcing the Security Plan and all regulations established for facilities that provide collective transportation services. It ensures that each vehicle authorized to park within the facilities complies with the requirements established under federal and state regulations. Likewise, it is in charge of maintaining a close relationship with the tenants of the terminal to attend to their needs.

Finally, it maintains the order and distribution of space regarding the services offered inside the terminal. These are: public carriers, trolleys, Transcriollo program, special travel buses or other transportation alternatives authorized to use our facilities.

**SIGNIFICANT CHANGES**

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of a Light Motor Vehicle Driver position from the City Clerk's Office.

General Expense items are in line with actual spending.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Department of Citizen Mobility will be allocated special funds estimated at \$1,605,108 from the Federal Transit Administration (FTA), among others.

## CONSOLIDATED BUDGET SUMMARY

Citizen Mobility	Personnel Expense	General Expense	Total
General Fund	\$545,346	\$8,500	\$553,846
Special Funds			
Federal Transit Administration (FTA)	\$0	\$1,600,108	\$1,600,108
Special Trips	\$0	\$5,000	\$5,000
Total Special Funds	\$0	\$1,605,108	\$1,605,108
<b>Consolidated Total</b>	<b>\$545,346</b>	<b>\$1,613,608</b>	<b>\$2,158,954</b>

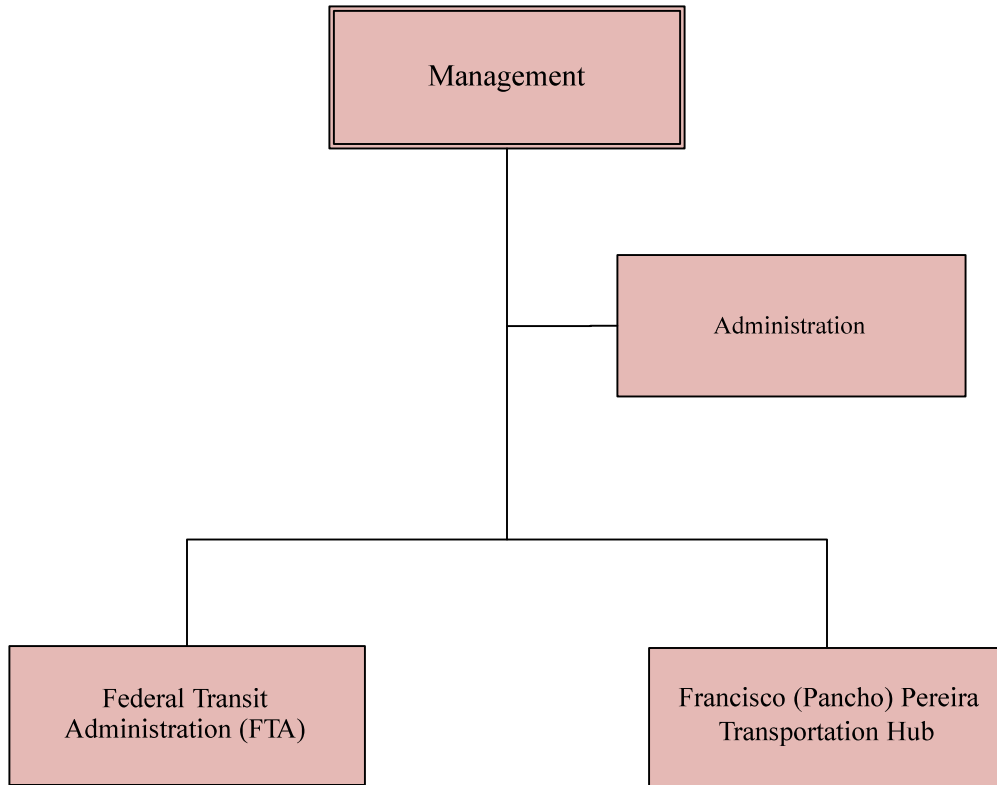
## STATISTICS

CITIZEN MOBILITY	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Trolleys</b>	*		
Number of Functioning Trolleys	N/A	5	5
Mobilized Regular Users	N/A	9,667	8,144
Mobilized Disabled Users	N/A	4	1
Trips Made	N/A	8,451	6495
Mobilized Users Special Activities	N/A	3	4
Miles Traveled Arrivals -Total	N/A	26,587,163	75,699,647
<b>Cycling Lanes</b>			
Estimated Number of Users in Activities	N/A	1200	900
Number of Projected Cycling Lanes	N/A	2	4
Number of Cycling Lanes Built or in Process	N/A	1	1
Number of Approved Cycling Lanes	N/A	1	1
Number of Kilometers Built or in Process-approximate	N/A	0	0
Evaluation of Additional Routes	N/A	1	1
Estimated Number of Cyclists who use the 189 Cycling Lane	N/A	1200	1,400
Fatalities from Crashes in Cyclist Traffic in Caguas	N/A	0	0
Number of Educational Activities	N/A	1	0
Followers of the Caguas a Pedal page	N/A	10,524	11,976
<b>Buses for Special Trips</b>			
Number of Buses (Special Trips) - operating	N/A	1	3
Users Special Trips	N/A	1,424	601
Mileage Bus Arrivals - in total	N/A	4,528,428	469,695
<b>Private Carriers Francisco Pereira Terminal</b>			
Number of Transcriollo Carriers	N/A	23	23
Number of Routes	N/A	17	16
Number of Municipal Routes (local)	N/A	12	12
Number of Intermunicipal Routes	N/A	3	4
Number of intermunicipal Omnibus routes (Large Bus)	N/A	1	2
Evaluation of Additional Routes (ATI Caguas to Cupey Route)	N/A	1	4
Terminal Population	N/A	18,036	36,435
<b>Transcriollo Program</b>			
Users	N/A	27,267	31,931
Number of Buses	N/A	12	12
Mileage Bus Arrivals -collected in total	N/A	817,406,869	107,690,838
Routes	N/A	6	6
<b>Customer Service</b>			
Bureau of Transportation	N/A	147	148
Citizens Served in General	N/A	466	512

\* Not available: The Department was newly created since July 1, 2021.



# CITIZEN MOBILITY



## Detailed Budget General Fund

### Citizen Mobility

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	53,664	53,664	88,440	34,776
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	4,626	4,626	7,348	2,722
9141 Medical Plan	1,820	2,100	4,200	2,100
9151 State Insurance Fund Benefit	1,643	1,144	1,892	748
9171 Christmas Bonus	800	800	1,600	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	462	1,000	5,000	4,000
9242 Operating Materials and Supplies	322	2,000	2,500	500
9465 Miscellaneous	169	200	500	300
Personnel Expense :	68,553	68,334	109,502	41,168
General Expense :	<u>953</u>	<u>3,200</u>	<u>8,000</u>	<u>4,800</u>
<b>Subtotal :</b>	<b><u>\$69,506</u></b>	<b><u>\$71,534</u></b>	<b><u>\$117,502</u></b>	<b><u>\$45,968</u></b>
<b>08 Transportation</b>				
9101 Regular Employees	271,216	271,512	353,556	82,044
9110 Driver Insurance	98	154	154	0
9131 Federal Social Security	21,727	21,756	28,033	6,277
9141 Medical Plan	22,840	33,600	33,600	0
9151 State Insurance Fund Benefit	6,877	5,978	7,701	1,723
9171 Christmas Bonus	12,800	12,800	12,800	0
9467 Publications and Announcements	0	500	500	0
Personnel Expense :	335,558	345,800	435,844	90,044
General Expense :	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$335,558</u></b>	<b><u>\$346,300</u></b>	<b><u>\$436,344</u></b>	<b><u>\$90,044</u></b>
<b>Total : Citizen Mobility</b>				
Personnel Expense :	404,111	414,134	545,346	131,212
General Expense :	<u>953</u>	<u>3,700</u>	<u>8,500</u>	<u>4,800</u>
<b>Total :</b>	<b><u>\$405,064</u></b>	<b><u>\$417,834</u></b>	<b><u>\$553,846</u></b>	<b><u>\$136,012</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Citizen Mobility

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Cond. of Light Motor Vehicle	1	12	0	1,870	0	22,440
Regular	Director	1	12	0	5,500	0	66,000
<b>Subtotal : Administration</b>		<u>2</u>			<u>\$7,370</u>	<u>\$0</u>	<u>\$88,440</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>2</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Transportation</b>							
Regular	Heavy Motor Vehicle Cond.	6	12	0	10,434	0	125,208
Regular	Administrative Affairs Coordinator	1	12	0	2,131	0	25,572
Regular	Cleaning Employee	1	12	0	1,657	0	19,884
Regular	Administrative Affairs Officer	2	12	0	3,640	0	43,680
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Regular	Supv. of Conservation and Maintenance	1	12	0	1,924	0	23,088
Regular	Worker	3	12	0	5,047	0	60,564
<b>Subtotal : Transportation</b>		<u>16</u>			<u>\$29,463</u>	<u>\$0</u>	<u>\$353,556</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>16</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Citizen Mobility</b>		<u>18</u>			<u>\$36,833</u>	<u>\$0</u>	<u>\$441,996</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>18</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## **DEPARTMENT OF BEAUTIFICATION AND LANDSCAPING**

Agro. Omarf D. Ortega Milanés, Director

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Department of Beautification and Landscaping is created by Executive Order No. 97-002, Series 1996-97, and Resolution No. 110, Series: 1996-97. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The Department's main purpose is to improve and maintain the Municipality's green infrastructure, which includes the City's Tree Management. Among its functions are: reforestation, conservation of green spaces, maintenance of avenues, green areas in squares, monuments, and other areas in urban and rural areas.

### **LOCATION**

The Department is located in the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Department of Beautification and Landscaping is organized into the following budget programs:

- Administration and Management
- Education
  - School Beautification
  - Community Beautification
- Landscaping and Beautification
  - Garden Planting and Maintenance
  - Maintenance of Green Areas in Urban and Rural Areas
  - Quality Control in the Maintenance of Green Areas
  - City Tree Management

## OBJECTIVES AND PRIORITIES

- Maintain the reforestation and beautification of 100% of the Traditional Urban Center
- Maintain the reforestation and beautification of the seven main entrances to the City
- Maintain and beautify the five (5) commercial corridors as defined in the Caguas 2020 Plan, according to the Collaborative Model
- Continue reforesting and beautifying all tourist areas of the City
- Continue reforesting and beautifying schools, parks, and recreational areas
- Execute the reforestation plan for the watersheds defined in the New Generation Strategic Plan
- Strengthen the City's Tree Management Program
- Maintain the green areas of the Santiago R. Palmer Plaza
- Strengthen community empowerment in the maintenance of green areas
- Orientation and planting of gardens in the communities and public schools of Caguas

## SIGNIFICANT CHANGES

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items which is strictly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Travel Expenses line item reflects an increase corresponding to the amendment of Executive Order 2022-006 which increases the Fixed Provision granted to eligible employees for the use of their personal vehicle for official business.

In the General Fund, \$2,727,504 is allocated for the maintenance of green areas. In addition, an additional \$1,098,850 million from ARPA funds received in FY 2021-22 and \$900,000 in unrestricted Local Special Fund will be available for that purpose. Also \$1,125,000 of ARPA Funds for Community Recreational Facility Improvements.

## CONSOLIDATED BUDGET SUMMARY

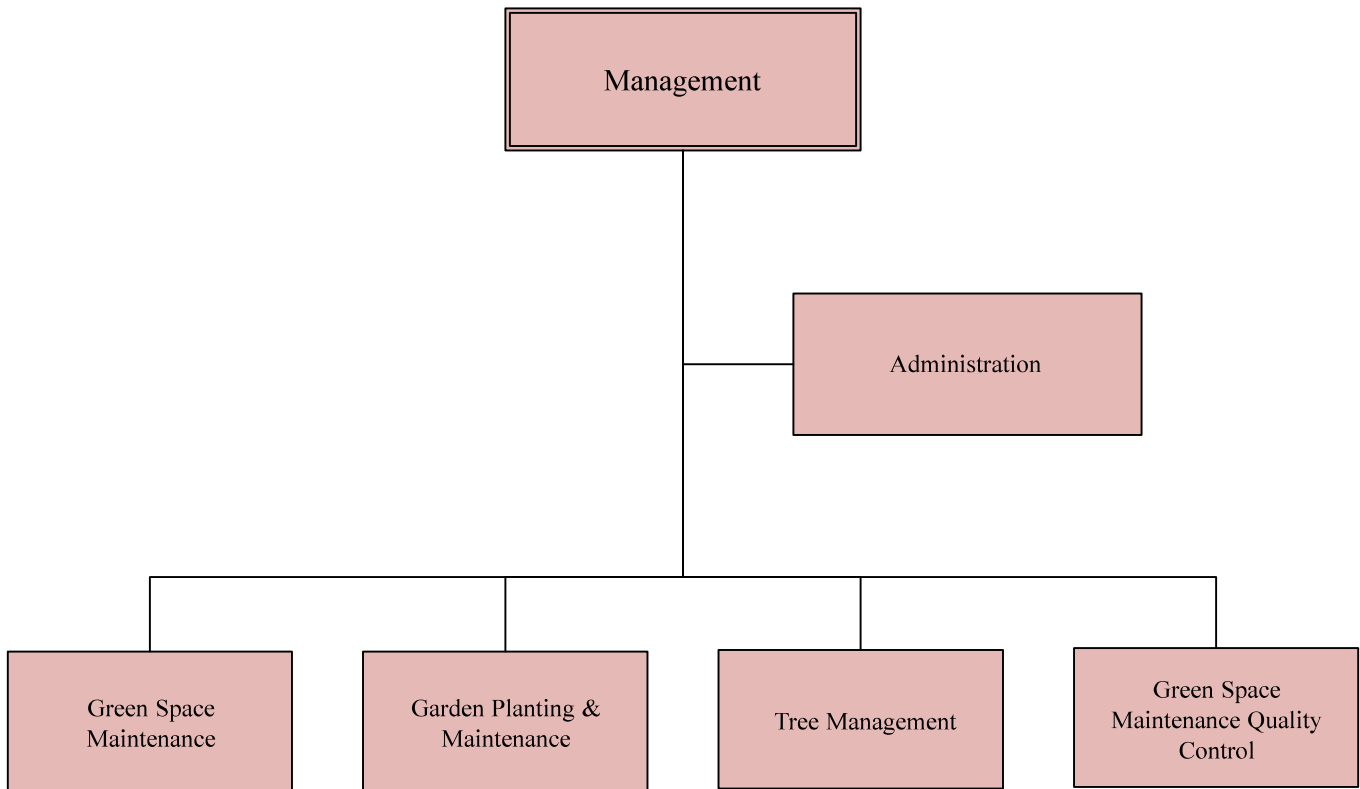
Beautification and Landscaping	Personnel Expense	General Expense	Total
General Fund	\$2,218,348	\$2,889,944	\$5,108,292
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$2,218,348</b>	<b>\$2,889,944</b>	<b>\$5,108,292</b>



## STATISTICS

BEAUTIFICATION AND LANDSCAPING	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Landscaping and Beautification</b>			
Traditional Urban Center - Reforestation	50%	50%	65%
Schools and Recreational Areas - Reforestation	40%	30%	15%
Tourist Areas - Reforestation	50%	25%	50%
City Trees - Strengthening the Program	100%	100%	75%
<b>Education</b>			
School Guidance	0	1	1
Participating Students	0	70	100
Collaborative Projects	0	1	3
Activities Carried Out	0	11	13
Participants	0	200	300
Community Education Programs	0	2	3
Participating Communities	0	2	11

## BEAUTIFICATION & LANDSCAPING



## Detailed Budget General Fund

### Beautification and Landscaping

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	168,024	168,024	207,180	39,156
9131 Federal Social Security	13,680	13,684	16,678	2,994
9141 Medical Plan	7,832	12,600	12,600	0
9151 State Insurance Fund Benefit	11,236	11,236	13,782	2,546
9171 Christmas Bonus	4,800	4,800	4,800	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9465 Miscellaneous	2,349	3,000	3,000	0
Personnel Expense :	211,572	216,344	261,040	44,696
General Expense :	<u>2,349</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u><u>\$213,921</u></u></b>	<b><u><u>\$219,344</u></u></b>	<b><u><u>\$264,040</u></u></b>	<b><u><u>\$44,696</u></u></b>

### 07 Education

9101 Regular Employees	145,982	163,968	220,908	56,940
9106 Irregular Employees	1,624	26,390	38,220	11,830
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	11,836	15,302	20,564	5,262
9141 Medical Plan	9,257	21,000	21,000	0
9151 State Insurance Fund Benefit	12,442	13,004	17,474	4,470
9171 Christmas Bonus	7,112	9,600	9,600	0
9242 Operating Materials and Supplies	734	3,000	3,000	0
9406 Training	0	3,000	3,000	0
Personnel Expense :	188,300	249,330	327,832	78,502
General Expense :	<u>734</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u><u>\$189,034</u></u></b>	<b><u><u>\$255,330</u></u></b>	<b><u><u>\$333,832</u></u></b>	<b><u><u>\$78,502</u></u></b>

### 13 Beautification and Landscaping

9101 Regular Employees	816,061	897,024	1,216,920	319,896
9106 Irregular Employees	4,742	39,585	57,330	17,745
9110 Driver Insurance	285	506	374	-132
9131 Federal Social Security	66,505	75,346	101,179	25,833
9141 Medical Plan	75,870	119,700	119,700	0
9151 State Insurance Fund Benefit	62,366	64,026	85,973	21,947
9171 Christmas Bonus	43,200	48,000	48,000	0
9242 Operating Materials and Supplies	92,737	70,000	70,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Beautification and Landscaping

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>13 Beautification and Landscaping</b>				
9321 Maintenance Equipment	2,067	10,000	10,000	0
9327 Equipment	8,383	10,000	10,000	0
9411 Professional Services	39,600	39,600	39,600	0
9412 Non-Professional Services	1,984,066	2,335,480	2,727,504	392,024
9421 Travel Expenses	0	3,360	3,840	480
9451 Rental of Equipment and Vehicles	13,010	10,000	10,000	0
9461 Equipment Maintenance	0	10,000	10,000	0
Personnel Expense :	1,069,029	1,244,187	1,629,476	385,289
General Expense :	<u>2,139,863</u>	<u>2,488,440</u>	<u>2,880,944</u>	<u>392,504</u>
<b>Subtotal :</b>	<b><u>\$3,208,892</u></b>	<b><u>\$3,732,627</u></b>	<b><u>\$4,510,420</u></b>	<b><u>\$777,793</u></b>
<b>Total : Beautification and Landscaping</b>				
Personnel Expense :	1,468,901	1,709,861	2,218,348	508,487
General Expense :	<u>2,142,946</u>	<u>2,497,440</u>	<u>2,889,944</u>	<u>392,504</u>
<b>Total :</b>	<b><u>\$3,611,847</u></b>	<b><u>\$4,207,301</u></b>	<b><u>\$5,108,292</u></b>	<b><u>\$900,991</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Beautification and Landscaping

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,203	0	26,436
Regular	Administrative Affairs Coordinator	2	12	0	3,967	0	47,604
Regular	Director	1	12	0	5,775	0	69,300
Regular	Executive Supervisor	2	12	0	5,320	0	63,840
<b>Subtotal : Administration</b>		<b><u>6</u></b>			<b><u>\$17,265</u></b>	<b><u>\$0</u></b>	<b><u>\$207,180</u></b>

Positions : Confidence : 1      Regular : 6      Transitory : 0      Irregular : 0

### Program : Education

Regular	Agronomist	1	12	0	3,013	0	36,156
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,759	0	21,108
Regular	Municipal Inspector	2	12	0	3,752	0	45,024
Irregular	Ir-Brigade Worker	2	0	52	3,185	0	38,220
Regular	Worker	6	12	0	9,885	0	118,620
<b>Subtotal : Education</b>		<b><u>12</u></b>			<b><u>\$21,594</u></b>	<b><u>\$0</u></b>	<b><u>\$259,128</u></b>

Positions : Confidence : 0      Regular : 10      Transitory : 0      Irregular : 2

### Program : Beautification and Landscaping

Regular	Agronomist	2	12	0	5,300	0	63,600
Regular	Heavy Motor Vehicle Cond.	3	12	0	5,291	0	63,492
Regular	Driver Operator Heavy Motor Vehicle	2	12	0	3,548	0	42,576
Regular	Heavy Equipment Operator Driver	1	12	0	1,706	0	20,472
Regular	Brigade Manager	11	12	0	19,704	0	236,448
Regular	Storekeeper	1	12	0	1,695	0	20,340
Irregular	Ir-Brigade Worker	3	0	52	4,778	0	57,330
Regular	Sub-Director	1	12	0	4,000	0	48,000
Regular	Supv. of Conservation and Maintenance	2	12	0	3,870	0	46,440
Regular	Worker	34	12	0	56,166	130	675,552
<b>Subtotal : Beautification and Landscaping</b>		<b><u>60</u></b>			<b><u>\$106,058</u></b>	<b><u>\$130</u></b>	<b><u>\$1,274,250</u></b>

Positions : Confidence : 0      Regular : 57      Transitory : 0      Irregular : 3



**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Beautification and Landscaping**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Total : Beautification and Landscaping</b>		<u>78</u>			<u>\$144,917</u>	<u>\$130</u>	<u>\$1,740,558</u>
<b>Positions :</b>	<b>Confidence :</b>	<b>Regular :</b>	<b>Transitory :</b>	<b>Irregular :</b>			
	<u>1</u>	<u>73</u>	<u>0</u>	<u>5</u>			

## Detailed Budget Professional Services

### Beautification and Landscaping

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Beautification and Landscaping</b>			
Landscape Designer	36,000	36,000	0
Exotic Birds Veterinarian	3,600	3,600	0
<b>Subtotal : Beautification and Landscaping</b>	<u><b>\$39,600</b></u>	<u><b>\$39,600</b></u>	<u><b>\$0</b></u>
<b>Total : Professional Services</b>	<u><u><b>\$39,600</b></u></u>	<u><u><b>\$39,600</b></u></u>	<u><u><b>\$0</b></u></u>

## Detailed Budget Non-Professional Services

### Beautification and Landscaping

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Beautification and Landscaping</b>			
Maintenance of Green Areas (Municipal Ordinance 10A - 55, Series 2009-2010)	800,000	920,000	120,000
Maintenance of Municipal Roadside Green Areas, Passive Parks and Other Areas	0	690,000	690,000
Maintenance of Green Areas on State Highways in the Caguas Jurisdiction	1,530,480	1,110,004	-420,476
Maintenance and Repair of Irrigation Systems	5,000	7,500	2,500
<b>Subtotal : Beautification and Landscaping</b>	<b><u>\$2,335,480</u></b>	<b><u>\$2,727,504</u></b>	<b><u>\$392,024</u></b>
<b>Total : Non-Professional Services</b>	<b><u>\$2,335,480</u></b>	<b><u>\$2,727,504</u></b>	<b><u>\$392,024</u></b>

## **BUILDING CONSERVATION DEPARTMENT**

Carlos M. Díaz Vega, Director

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Department of Building Conservation is created by Executive Order No. 2002-428, Series 2001-02, and Resolution No. 02A-126, Series 2001-02. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Department of Infrastructure, Beautification and Conservation.

The purpose of the Department is to provide maintenance and conservation services to all municipal buildings and structures and the recreational areas of the communities. In addition, it provides support to different activities and projects developed by other municipal agencies.

### **LOCATION**

The Department is located at the facilities of the Department of Infrastructure, Beautification and Conservation, Bairoa Ward, PR 1, km 31.0 Interior, in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Department is organized into the following budget programs: (1) Management and Administration, (2) General Services, and (3) Permanent Works and Improvements.

#### *MANAGEMENT AND ADMINISTRATION*

This program performs the following functions:

- Plan, evaluate, coordinate, and supervise all administrative matters of the Department
- Review, establish, and recommend policies and procedures necessary for the better functioning of the Department
- Establish the priorities of the technical work to be carried out
- Direct, plan, coordinate, and supervise the technical maintenance and construction activities carried out by the Department
- Collaborate in the process of prioritizing public works to be carried out in the Municipality

#### *GENERAL SERVICES*

All repair and maintenance activities for municipal facilities and public schools are carried out under this program. In addition, the "RESPOND" Program is administrated through which service requests are received, work orders are issued, and reports of the work performed are submitted.

*PERMANENT WORKS AND IMPROVEMENTS*

Through this program, all construction tasks assigned to the Department are carried out and the materials and equipment warehouse is managed. Specialized personnel coordinate the work by monitoring, supervising and certifying the tasks performed by the brigades. This program is aimed at the conservation of recreational facilities, buildings, tourist areas and renewable energy systems that require extensive repairs.

**SIGNIFICANT CHANGES**

The most significant variation between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of two (2) positions to other administrative units.

Building Maintenance is allocated \$648,290 in the General Fund and \$650,000 in an unrestricted Local Special Fund.

On the other hand, the Department of Building Maintenance will be allocated special funds estimated at approximately \$414,405 for the School Maintenance Program.

**CONSOLIDATED BUDGET SUMMARY**

<b>Buildings Conservation</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$1,351,649	\$740,790	\$2,092,439
Special Funds			
OMEP -Maintenance of Public Schools	\$0	\$414,405	\$414,405
Total Special Funds	\$0	\$414,405	\$414,405
<b>Consolidated Total</b>	<b>\$1,351,649</b>	<b>\$1,155,195</b>	<b>\$2,506,844</b>





## STATISTICS

<b>BUILDING CONSERVATION</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Building Conservation</b>			
Maintenance Recreational/Sports Facilities	310	365	348
Support Official Activities	43	24	50
Reclaimed Fluorescent Tubes	1,500	1,713	1800
Facilities Maintenance	1,245	1,463	1213
Maintenance of Streets, Boulevards, Walks, Avenues, Squares, Monuments, Bridges and Fountains	N/A*	153	96
Community Centers	143	105	135
<b>Permanent Works and Improvements</b>			
Project Development	4	38	49
Service Requests	1,698	1,837	1447
Requests Served	1,678	1,742	996
<b>School Maintenance</b>			
Schools - Service Requests	467	486	377
Schools - Requests Handled	467	486	333

\* The accounting is based on the number of times the installation is impacted.

## Detailed Budget General Fund

### Building Conservation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	266,133	261,672	317,076	55,404
9131 Federal Social Security	21,553	21,154	25,332	4,178
9141 Medical Plan	14,945	23,100	21,000	-2,100
9151 State Insurance Fund Benefit	6,222	5,687	6,831	1,144
9171 Christmas Bonus	9,600	8,800	8,000	-800
9173 Fringe Benefits	6,000	6,000	6,000	0
9461 Equipment Maintenance	12,746	10,000	10,000	0
9465 Miscellaneous	479	500	500	0
Personnel Expense :	324,453	326,413	384,239	57,826
General Expense :	<u>13,225</u>	<u>10,500</u>	<u>10,500</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$337,678</u></b>	<b><u>\$336,913</u></b>	<b><u>\$394,739</u></b>	<b><u>\$57,826</u></b>

### 38 General Services

9101 Regular Employees	344,107	360,540	472,932	112,392
9106 Irregular Employees	8,071	13,195	19,110	5,915
9110 Driver Insurance	155	242	176	-66
9131 Federal Social Security	28,288	30,010	39,059	9,049
9141 Medical Plan	33,510	46,200	46,200	0
9151 State Insurance Fund Benefit	8,572	8,249	10,732	2,483
9171 Christmas Bonus	17,600	18,400	18,400	0
9411 Professional Services	36,000	72,000	72,000	0
9464 Building Maintenance	593,505	1,315,496	648,290	-667,206
Personnel Expense :	440,303	476,836	606,609	129,773
General Expense :	<u>629,505</u>	<u>1,387,496</u>	<u>720,290</u>	<u>-667,206</u>
<b>Subtotal :</b>	<b><u>\$1,069,808</u></b>	<b><u>\$1,864,332</u></b>	<b><u>\$1,326,899</u></b>	<b><u>(\$537,433)</u></b>

### 43 Permanent Works and Improvements

9101 Regular Employees	210,773	227,076	290,688	63,612
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	16,981	18,295	23,101	4,806
9141 Medical Plan	26,019	31,500	29,400	-2,100
9151 State Insurance Fund Benefit	4,862	5,028	6,346	1,318
9171 Christmas Bonus	11,200	12,000	11,200	-800
9451 Rental of Equipment and Vehicles	25,000	10,000	10,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Building Conservation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>43 Permanent Works and Improvements</b>				
Personnel Expense :	269,882	293,965	360,801	66,836
General Expense :	<u>25,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$294,882</u></b>	<b><u>\$303,965</u></b>	<b><u>\$370,801</u></b>	<b><u>\$66,836</u></b>
<b>Total : Building Conservation</b>				
Personnel Expense :	1,034,638	1,097,214	1,351,649	254,435
General Expense :	<u>667,730</u>	<u>1,407,996</u>	<u>740,790</u>	<u>-667,206</u>
<b>Total :</b>	<b><u>\$1,702,368</u></b>	<b><u>\$2,505,210</u></b>	<b><u>\$2,092,439</u></b>	<b><u>(\$412,771)</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	3	12	0	5,669	0	68,028
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	2	12	0	5,304	0	63,648
<b>Subtotal : Administration</b>		<b><u>10</u></b>			<b><u>\$26,423</u></b>	<b><u>\$0</u></b>	<b><u>\$317,076</u></b>

Positions : Confidence : 1      Regular : 10      Transitory : 0      Irregular : 0

### Program : General Services

Regular	Construction Assistant	7	12	0	11,918	0	143,016
Regular	Electrician Assistant	4	12	0	6,832	0	81,984
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,773	0	21,276
Regular	Builder	2	12	0	3,412	0	40,944
Regular	Electrician	4	12	0	8,049	0	96,588
Regular	Brigade Manager	2	12	0	3,884	0	46,608
Regular	Storekeeper	1	12	0	1,863	0	22,356
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110
Regular	Worker	1	12	0	1,680	0	20,160
<b>Subtotal : General Services</b>		<b><u>23</u></b>			<b><u>\$41,004</u></b>	<b><u>\$0</u></b>	<b><u>\$492,042</u></b>

Positions : Confidence : 0      Regular : 22      Transitory : 0      Irregular : 1

### Program : Permanent Works and Improvements

Regular	Construction Assistant	10	12	0	17,134	0	205,608
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	0	20,544
Regular	Brigade Manager	2	12	0	3,628	0	43,536
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000

## Positions and Salaries Budget Fiscal Year 2023-2024

### Building Conservation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Permanent Works and Improvements		<u>14</u>			<u>\$24,224</u>	<u>\$0</u>	<u>\$290,688</u>
Positions :	Confidence : <u>0</u>	Regular : <u>14</u>	Transitory : <u>0</u>		Irregular : <u>0</u>		
Total : Building Conservation		<u>47</u>			<u>\$91,651</u>	<u>\$0</u>	<u>\$1,099,806</u>
Positions :	Confidence : <u>1</u>	Regular : <u>46</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		



## Detailed Budget Professional Services

### Building Conservation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: General Services</b>			
Coordinator - Structural Repair	36,000	36,000	0
Coordinator - Electrical Services	36,000	36,000	0
<b>Subtotal : General Services</b>	<u><b>\$72,000</b></u>	<u><b>\$72,000</b></u>	<u><b>\$0</b></u>
<b>Total : Professional Services</b>	<u><u><b>\$72,000</b></u></u>	<u><u><b>\$72,000</b></u></u>	<u><u><b>\$0</b></u></u>

## **MUNICIPAL OFFICE FOR THE RECOVERY AND RECONSTRUCTION OF THE CITY**

Juan F. Alicea Flores, Consultant

### **PROGRAM AREA**

Infrastructure and Maintenance

### **LEGAL BASIS AND PURPOSE**

The Municipal Office for the Recovery and Reconstruction of the City (OMRR) is created by Executive Order Number 2021-004 approved on March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas. The OMRR is an operational office that reports directly to the Mayor.

This Office is temporary in nature and will focus exclusively on reconstruction projects and the administration of federal disaster assistance grants associated with Hurricanes Maria and Fiona. In addition, it will address other projects assigned to it, using the best knowledge and technology available and coordinating all applicable stages.

#### ***MISSION:***

The mission of the OMRR is to plan, manage, direct, and develop in an orderly manner the reconstruction projects of the City of Caguas as a result of natural disasters, in order to comply with the following:

- The end of its development
- The applicable regulatory framework
- Carry out projects on time and within budget
- Compile the necessary documentation to justify all decisions

#### ***VISION:***

OMRR's vision is to rebuild approximately 780 projects affected by natural disasters and renew the history of the infrastructure in the XXI century in a determined time of ten years so that it can be enjoyed by all the citizens of Caguas.

#### ***OBJECTIVES:***

- Promote the most efficient and effective use of available resources for reconstruction
- Ensure that the recovery and reconstruction process is a continuous one without interruption from other priorities or unrelated factors
- Minimize any duplication of recovery work
- Audit of federal funds
- Allow other municipal agencies to concentrate on their respective tasks and responsibilities

## **LOCATION**

The office is located on the second floor of the Old Banco Santander, Betances Street in the Traditional Urban Center of Caguas.

## **ORGANIZATIONAL STRUCTURE**

This Office has five budget programs: (1) Management and Administration, (2) Planning and Engineering, (3) Project Development, (4) Contracting, Procurement, and Compliance, (5) Finance and Cost Control.

### *MANAGEMENT AND ADMINISTRATION*

This program establishes the procedures for the administrative and managerial coordination and organization of the Office, maximization of available resources and compliance with the work plan.

### *PLANNING AND ENGINEERING*

This program will be in charge of project planning, which includes studies, designs, permits, construction, specifications, and cost estimates.

### *PROJECT DEVELOPMENT*

Project management, schedule management, construction, construction inspection, and acceptance testing will be carried out through this program.

### *CONTRACTING, PROCUREMENT AND COMPLIANCE*

This program will contract the necessary resources to develop the project in strict compliance with federal requirements, as well as compile the necessary information that will serve as data support to claim the disbursement of federal funds.

### *FINANCE AND COST CONTROL DIVISION*

This program responsible for managing the office's budget, project costs, reimbursements and disbursements, invoicing for services rendered, fund authorizations, and auditing of funds corresponding to federal agencies.

## **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2032-24) and the current budget (2022-23) consists of an increase in Personnel Expense items based primarily on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of two (2) positions from the Permits and Citizen Mobility Office to strengthen the administrative area. One position was also transferred to the Permits Office to strengthen the Control and Compliance Unit.

Dues and Subscriptions, Professional Services, Travel Expenses, and Publications are adjusted to actual expenditures. The Maintenance Equipment line item is created to purchase equipment for the Special Brigade that performs small projects.

The City's Office of Recovery and Reconstruction will also be allocated special funds estimated at \$24,806,638.

### CONSOLIDATED BUDGET SUMMARY

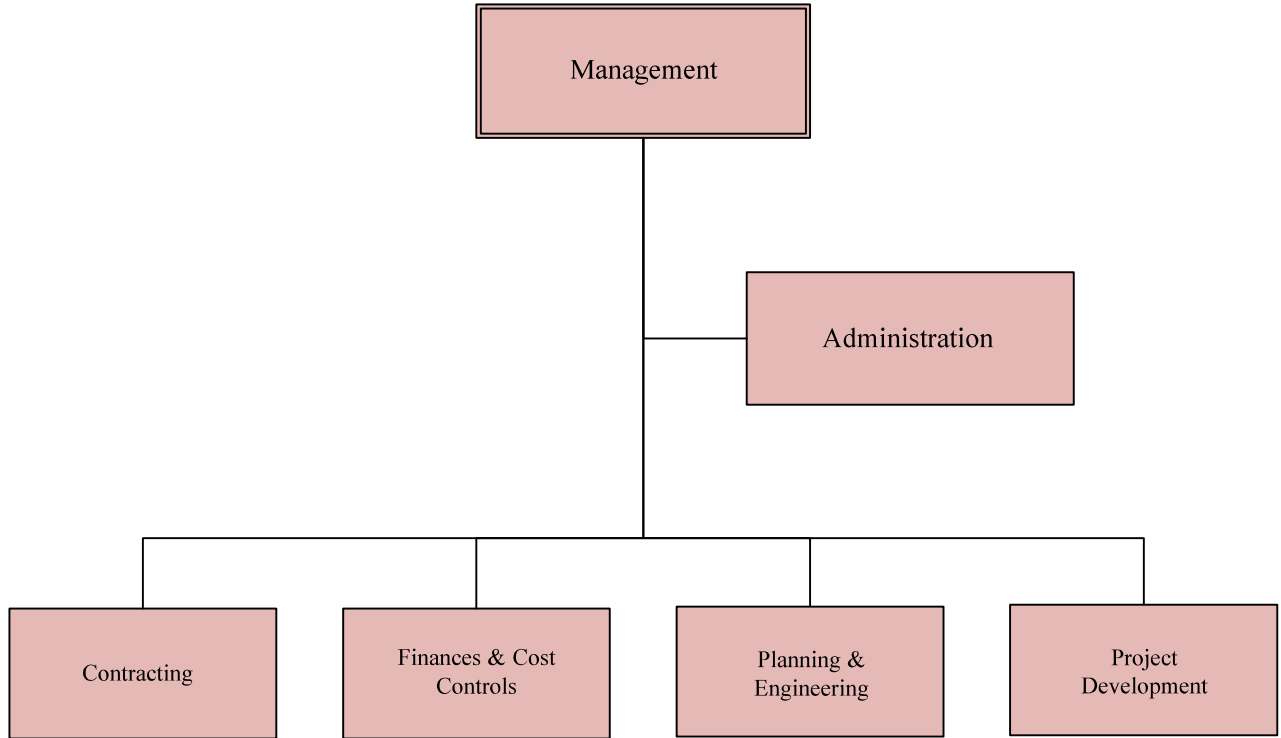
City Recovery and Reconstruction	Personnel Expense	General Expense	Total
General Fund	\$597,377	\$1,210,000	\$1,807,377
Special Funds			
CAE Loans			
Improvement to Facilities Sports Recreation			
Los Campeones Park	\$0	\$827,014	\$827,014
Millán Clara Track	\$0	\$751,902	\$751,902
Recreational Installations Urb. Santa Juana I y II	\$0	\$480,761	\$480,761
Improvements Roger Mendoza Coliseum	\$0	\$13,300,000	\$13,300,000
FEMA (See Details Capital Improvements)	\$0	\$9,331,961	\$9,331,961
HUD-Public Facilities (CDBG) (See Details Capital Improvements)	\$0	\$115,000	\$115,000
Total Special Funds	\$0	\$24,806,638	\$24,806,638
<b>Consolidated Total</b>	<b>\$597,377</b>	<b>\$26,016,638</b>	<b>\$26,614,015</b>

### STATISTICS

CITY RECOVERY AND RECONSTRUCTION	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Construction Department</b>	*		
Construction Projects	N/A	23	107
Investment	N/A	\$19,362,753.50	\$29,691,990.35
<b>Planning and Design Department</b>			
Designs	N/A	13	51
Investment	N/A	\$ 1,201,427.02	\$24,895,912.26
<b>Appraisals &amp; Acquisitions</b>			
Acquisitions in Process	N/A	3	9
Investment	N/A	1,704,500	2,555,500
Sale of Properties in Process	N/A	21	26
Investment	N/A	259,000.00	377,518.00

\* Data Does Not Apply: The Office was newly created since July 1, 2021

**CITY OFFICE FOR RECOVERY &  
RECONSTRUCTION**





## Detailed Budget General Fund

### City Recovery and Reconstruction

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	126,758	173,436	210,000	36,564
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	10,003	13,639	16,497	2,858
9141 Medical Plan	8,876	12,600	14,700	2,100
9151 State Insurance Fund Benefit	1,336	3,746	4,530	784
9171 Christmas Bonus	4,000	4,800	5,600	800
9201 Office Supplies	1,729	5,000	5,000	0
9223 Uniforms	0	1,000	1,000	0
9242 Operating Materials and Supplies	69,016	30,000	30,000	0
9321 Maintenance Equipment	0	0	4,000	4,000
9327 Equipment	150,461	15,000	15,000	0
9444 Subscriptions	600	12,000	10,000	-2,000
9450 Rent of Buildings	0	72,000	72,000	0
9465 Miscellaneous	794	5,000	5,000	0
Personnel Expense :	150,973	208,221	251,349	43,128
General Expense :	<u>222,600</u>	<u>140,000</u>	<u>142,000</u>	<u>2,000</u>
<b>Subtotal :</b>	<b><u><u>\$373,573</u></u></b>	<b><u><u>\$348,221</u></u></b>	<b><u><u>\$393,349</u></u></b>	<b><u><u>\$45,128</u></u></b>
<b>03 Planning and Development</b>				
9101 Regular Employees	132,898	143,184	174,684	31,500
9131 Federal Social Security	10,289	11,139	13,610	2,471
9141 Medical Plan	5,100	6,300	8,400	2,100
9151 State Insurance Fund Benefit	2,664	3,059	3,737	678
9171 Christmas Bonus	1,600	2,400	3,200	800
9411 Professional Services	46,080	90,000	50,000	-40,000
9421 Travel Expenses	2,220	2,880	2,000	-880
9431 Engineering and Architectural Services	2,915	200,000	200,000	0
9435 Appraisals	4,000	20,000	20,000	0
9467 Publications and Announcements	4,629	30,000	26,000	-4,000
Personnel Expense :	152,551	166,082	203,631	37,549
General Expense :	<u>59,844</u>	<u>342,880</u>	<u>298,000</u>	<u>-44,880</u>
<b>Subtotal :</b>	<b><u><u>\$212,395</u></u></b>	<b><u><u>\$508,962</u></u></b>	<b><u><u>\$501,631</u></u></b>	<b><u><u>(\$7,331)</u></u></b>

Model Budget 2023-2024

## Detailed Budget General Fund

### City Recovery and Reconstruction

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>43 Permanent Works and Improvements</b>				
9101 Regular Employees	127,367	168,204	121,584	-46,620
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	9,988	13,114	9,486	-3,628
9141 Medical Plan	4,775	8,400	6,300	-2,100
9151 State Insurance Fund Benefit	2,453	3,602	2,605	-997
9171 Christmas Bonus	3,200	3,200	2,400	-800
9411 Professional Services	327,313	700,000	750,000	50,000
9421 Travel Expenses	10,496	20,800	10,000	-10,800
9451 Rental of Equipment and Vehicles	0	5,000	5,000	0
9465 Miscellaneous	0	5,000	5,000	0
Personnel Expense :	147,799	196,542	142,397	-54,145
General Expense :	<u>337,809</u>	<u>730,800</u>	<u>770,000</u>	<u>39,200</u>
<b>Subtotal :</b>	<b><u>\$485,608</u></b>	<b><u>\$927,342</u></b>	<b><u>\$912,397</u></b>	<b><u>(\$14,945)</u></b>
<b>Total : City Recovery and Reconstruction</b>				
Personnel Expense :	451,323	570,845	597,377	26,532
General Expense :	<u>620,253</u>	<u>1,213,680</u>	<u>1,210,000</u>	<u>-3,680</u>
<b>Total :</b>	<b><u>\$1,071,576</u></b>	<b><u>\$1,784,525</u></b>	<b><u>\$1,807,377</u></b>	<b><u>\$22,852</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### City Recovery and Reconstruction

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,816	0	21,792
Regular	Management Assistant	1	12	0	2,103	0	25,236
Regular	Administrative Affairs Coordinator	2	12	0	4,109	0	49,308
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Executive Officer	2	12	0	6,092	0	73,104
<b>Subtotal : Administration</b>		<u>7</u>			<u>\$17,500</u>	<u>\$0</u>	<u>\$210,000</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>7</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Planning and Development</b>							
Regular	Administrative Affairs Coordinator	1	12	0	2,103	0	25,236
Regular	Planning and Construction Manager	1	12	0	5,474	0	65,688
Regular	Executive Officer	1	12	0	4,484	0	53,808
Regular	Engineering Technician	1	12	0	2,496	0	29,952
<b>Subtotal : Planning and Development</b>		<u>4</u>			<u>\$14,557</u>	<u>\$0</u>	<u>\$174,684</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>4</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Permanent Works and Improvements</b>							
Regular	Engineering Assistant	1	12	0	1,744	0	20,928
Regular	Construction Manager	1	12	0	4,000	555	54,660
Regular	Engineer	1	12	0	3,400	433	45,996
<b>Subtotal : Permanent Works and Improvements</b>		<u>3</u>			<u>\$9,144</u>	<u>\$988</u>	<u>\$121,584</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : City Recovery and Reconstruction</b>		<u>14</u>			<u>\$41,201</u>	<u>\$988</u>	<u>\$506,268</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>14</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## Detailed Budget Professional Services

### City Recovery and Reconstruction

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Planning and Development</b>			
FEMA Project Management	90,000	50,000	-40,000
<b>Subtotal : Planning and Development</b>	<b><u>\$90,000</u></b>	<b><u>\$50,000</u></b>	<b><u>(\$40,000)</u></b>
<b>Program: Permanent Works and Improvements</b>			
Hiring Engineers and Engineers in Training for Construction Inspection	700,000	750,000	50,000
<b>Subtotal : Permanent Works and Improvements</b>	<b><u>\$700,000</u></b>	<b><u>\$750,000</u></b>	<b><u>\$50,000</u></b>
<b>Total : Professional Services</b>	<b><u>\$790,000</u></b>	<b><u>\$800,000</u></b>	<b><u>\$10,000</u></b>



## SECRETARIAT OF HUMAN DEVELOPMENT

Aida Ivette González Santiago, Secretary

### PROGRAM AREA

Human Development

### LEGAL BASIS AND PURPOSE

The Secretary of Human Development is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat.

This Secretariat is an instrument of integration, coordination, follow-up, and support for the departments under its responsibility: Sports and Recreation, Cultural Development, Citizen Services, Housing, Education, Head Start Program and Community Self-Development.

### LOCATION

The Human Development Secretariat is located on the third floor of the Ángel Rivera Rodríguez Municipal Government Center.

### Organizational Structure

The Human Development Secretariat is organized into three budgetary programs: (1) Management and Administration, (2) Health, (3) Family Services (Women's Office) and Baseball Program.

#### *MANAGEMENT AND ADMINISTRATION*

Through this program, a modern, agile, creative, and dynamic management system is maintained to ensure the optimal use of the Secretariat's resources and the integration, coordination, and follow-up of the administrative units under its responsibility. In addition, it organizes, coordinates, and directs internal administrative matters such as purchasing, budgeting, property control, and others.

#### *HEALTH*

Under this program, the positions of some of the employees of the SANOS Corporation are administrated, as well as a contribution in goods and services provided by the Municipality to said organization. SANOS is a private corporation, affiliated with the Municipality, and was created to develop a program of preventive and maintenance health services for the citizens. SANOS operates and manages the facilities of the former Diagnostic and Treatment Center (CDT) of the Municipality.



## *FAMILY SERVICES*

### WOMEN'S OFFICE

This office seeks the integral development of women living in Caguas, in addition to promoting the recognition of their rights and establishing and implementing public policy that promotes equal opportunities. During the past 17 years, this office has offered services to more than 20,000 women and their families, a third of whom come from other municipalities in the region, providing them with access to information on resources and services that can support their development and self-development. It provides services to women with psychosocial needs through psychological support, case management and intervention in situations of domestic violence with counseling services, representation, and legal intervention in the Specialized Domestic Violence Court of the Caguas Court. These services are the result of the following initiatives: Support Services Projects for Victims and Survivors of Domestic Violence and the Municipal Protection Order Follow-up Program (PSORP). The Women's Office has a budget from external grants with which each year hundreds of women gain access to resources and services aimed at the self-sufficiency and employability of this population.

### *BASEBALL PROGRAM*

Through this program, the facilities of the Complejo Recreo-Deportivo del Este and Parque Los Campeones are administrated. In addition, the baseball and softball disciplines are developed through the Sports Massification Program in other parks of the city. The Unit supports the maintenance of playgrounds and the beautification of other parks.

### **OBJECTIVES AND PRIORITIES**

- Assist and monitor compliance with the objectives and work plans assigned to the Secretariat
- Expand the network of collaborators in the prevention of domestic violence and continue to prevent the mortality of women from this social evil. To this end, we will establish the First Circuit of Welfare and Safety Services for Victims of Domestic Violence. We will contribute to the integral well-being of the women of Caguas and neighboring towns by identifying and attending to their psychosocial needs.
- Support the City's post-hurricane and pandemic recovery efforts by providing guidance and outreach to citizens on opportunities presented by local agencies, federal agencies, and outside organizations.
- Expand our artistic-cultural, recreational, sports, educational, and housing proposal by incorporating new services, especially reaching out to the most vulnerable communities outside the urban area.
- Continue to create and develop new projects to effectively respond to current challenges in the social area and human development with special attention to the elderly and fragile citizens of the City.
- Continue to support and strengthen the Corporación de Salud Asegurada por Nuestra Organización Solidaria, Inc. (SANOS) and its main projects aimed at prevention and health promotion. Especially, to collaborate in the recovery of the health of citizens during and after the quarantine imposed by the Coronavirus Pandemic (Covid-19).

- Strengthen comprehensive strategies to address addictions and homelessness from a health perspective and join efforts towards the rehabilitation of homeless people or people with physical or mental health conditions.
- Assist programs and departments in identifying and submitting applications for new funding sources.

### SIGNIFICANT CHANGES

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) consist of an increase in Personnel Expense items based primarily on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the transfer of one position to the Sports and Recreation Department.

The increase in the General Expense items of the Municipal Coliseums and Stadiums Program is based on the allocation of the necessary resources for the operation of the Baseball and Softball Unit. In the current fiscal year, part of its expenses were covered by unrestricted Local Special Funds.

In addition to the recommended budget allocations under the general fund, it should be noted that the Human Development Secretariat will have special funds estimated at \$517,149.

On the other hand, they will have \$1,661,400 from ARPA funds received in FY 2021-22 for the following projects: COVID Community Project-Mental Health Care, COVID Community Project-Medical Care, and Support and Intervention - Victims of Domestic Violence.

### CONSOLIDATED BUDGET SUMMARY

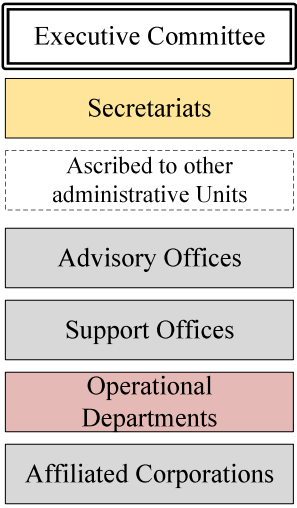
Secretariat of Human Development	Personnel Expense	General Expense	Total
General Fund	\$758,731	\$404,160	\$1,162,891
Special Funds			
HUD - Public Service Program - SANOS (CDBG)	\$0	\$49,487	\$49,487
ADFAN - Support for Victims of Domestic Violence	\$0	\$60,000	\$60,000
ADSEF - Woman Zone (Self-Sufficiency)	\$0	\$147,212	\$147,212
ADFAN - Support for Victims of Sexual Assault	\$0	\$94,950	\$94,950
ADFAN - Preparation and Response to Emergencies - Victims of Violence	\$0	\$21,500	\$21,500
DJ-Project Libertus Alas (VOCA)	\$0	\$144,000	\$144,000
Total Special Funds	\$0	\$517,149	\$517,149
<b>Consolidated Total</b>	<b>\$758,731</b>	<b>\$921,309</b>	<b>\$1,680,040</b>

## STATISTICS

<b>SECRETARIAT OF HUMAN DEVELOPMENT</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Office of Women's Affairs</b>			
Request for services	2,430	1,981	2,300
Services provided	7,290	9,727	8,000
Telephone guidance	10,000	5,242	5,000
Municipal Protection Orders Monitoring Program (PSORP by its Spanish acronym)	N/A	161	150
Community Education	3,500	3,064	3,500
<b>Office of Women's Affairs in Caguas Court</b>			
Services Provided	1,530	689	1,140
Orientations	3,100	1,242	3,000
Accompaniments to Views	800	626	800
Domestic Violence Support Services (Counseling, Guidance and Psychology)	1,600	8,227	7,000
<b>Health Insurance Corporation Assured by Our Solidarity Organization (SANOS by its Spanish acronym)</b>			
Primary Medicine (General Medicine, Pediatrics, Gynecology, Internist, Family Medicine)	24,762	37,182	40,000
Vaccination	13,333	18,001	18,200
Behavioral Sciences (Social Work, Psychology and Counseling)	11,231	11,719	12,000
Community Activities (Health Fairs, Educational Workshops, Information Booths and Orientations)	7,000	7,128	7,300
<b>Baseball and Soccer Unit*</b>			
Eastern Recreation - Sports Complex			
Number of Activities	N/A	N/A	14
Participants	N/A	N/A	12,135
Sports Events			
Number of Activities	N/A	N/A	12
Participants	N/A	N/A	2,482

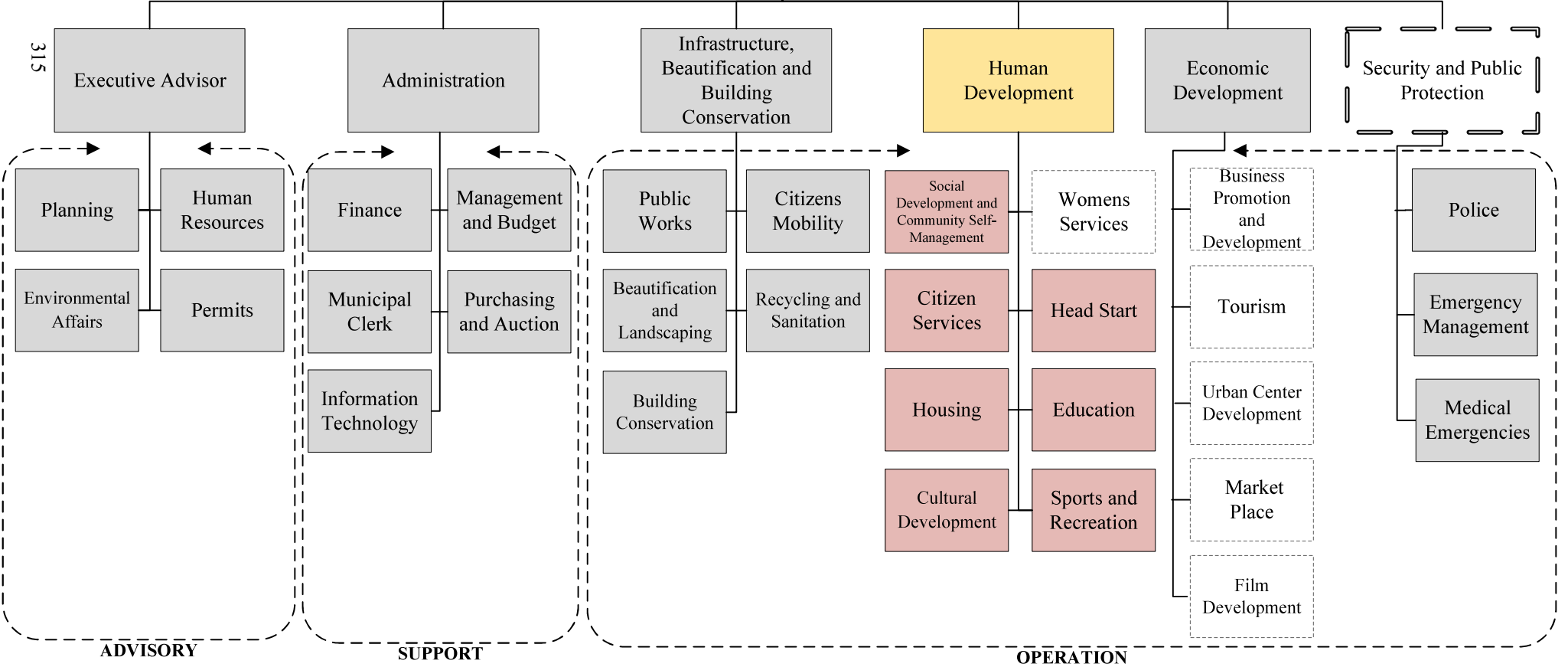
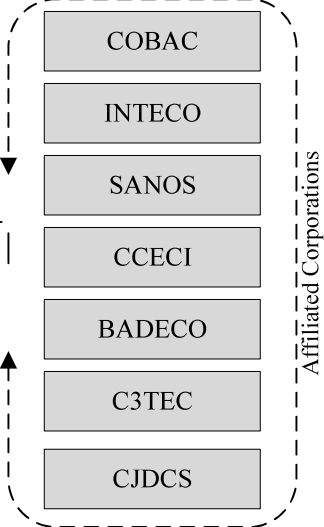
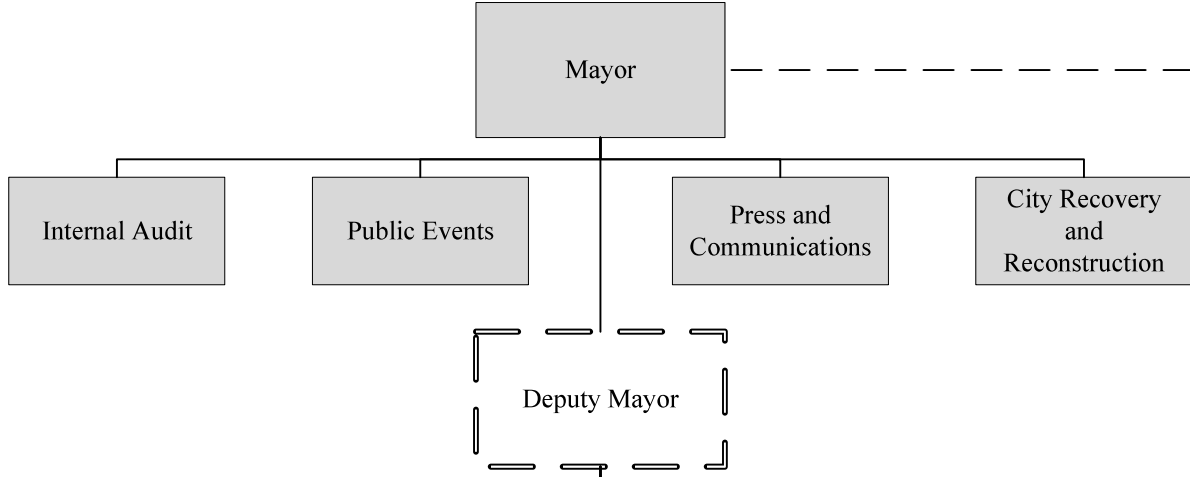
\*Unit created in Fiscal Year 2022-23

**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



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## Detailed Budget General Fund

### Secretariat of Human Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	118,233	327,084	373,176	46,092
9110 Driver Insurance	27	44	66	22
9131 Federal Social Security	12,471	26,099	29,623	3,524
9141 Medical Plan	16,184	21,000	21,000	0
9151 State Insurance Fund Benefit	8,163	7,042	8,008	966
9171 Christmas Bonus	8,000	8,000	8,000	0
9173 Fringe Benefits	9,500	6,000	6,000	0
9201 Office Supplies	0	500	500	0
9412 Non-Professional Services	0	12,000	12,000	0
9465 Miscellaneous	605	500	500	0
9484 Other Festivals or Activities	945	1,000	1,000	0
Personnel Expense :	172,578	395,269	445,873	50,604
General Expense :	<u>1,550</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$174,128</u></b>	<b><u>\$409,269</u></b>	<b><u>\$459,873</u></b>	<b><u>\$50,604</u></b>
<b>11 Health</b>				
9101 Regular Employees	7,639	45,768	54,768	9,000
9106 Irregular Employees	9,733	13,195	19,110	5,915
9131 Federal Social Security	1,409	4,696	5,837	1,141
9141 Medical Plan	1,900	4,200	4,200	0
9151 State Insurance Fund Benefit	1,290	1,290	1,604	314
9171 Christmas Bonus	1,600	2,400	2,400	0
9411 Professional Services	17,500	17,500	14,000	-3,500
Personnel Expense :	23,571	71,549	87,919	16,370
General Expense :	<u>17,500</u>	<u>17,500</u>	<u>14,000</u>	<u>-3,500</u>
<b>Subtotal :</b>	<b><u>\$41,071</u></b>	<b><u>\$89,049</u></b>	<b><u>\$101,919</u></b>	<b><u>\$12,870</u></b>
<b>30 Coliseums and Municipal Stadiums</b>				
9101 Regular Employees	0	158,364	177,336	18,972
9110 Driver Insurance	0	22	22	0
9131 Federal Social Security	0	13,128	14,519	1,391
9141 Medical Plan	0	18,900	16,800	-2,100
9151 State Insurance Fund Benefit	0	3,482	3,862	380
9171 Christmas Bonus	0	7,200	6,400	-800

Model Budget 2023-2024



## Detailed Budget General Fund

### Secretariat of Human Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>30 Coliseums and Municipal Stadiums</b>				
9173 Fringe Benefits	0	6,000	6,000	0
9201 Office Supplies	0	1,000	1,000	0
9242 Operating Materials and Supplies	0	10,000	25,000	15,000
9411 Professional Services	0	2,400	3,000	600
9412 Non-Professional Services	0	7,500	41,400	33,900
9464 Building Maintenance	0	9,000	7,500	-1,500
9465 Miscellaneous	0	1,000	1,000	0
9483 Festival or Activity III	0	2,500	7,500	5,000
9484 Other Festivals or Activities	0	30,000	187,160	157,160
Personnel Expense :	0	207,096	224,939	17,843
General Expense :	<u>0</u>	<u>63,400</u>	<u>273,560</u>	<u>210,160</u>
<b>Subtotal :</b>	<b><u>\$0</u></b>	<b><u>\$270,496</u></b>	<b><u>\$498,499</u></b>	<b><u>\$228,003</u></b>
<b>35 Family Services</b>				
9242 Operating Materials and Supplies	0	150	150	0
9411 Professional Services	97,919	90,000	93,450	3,450
9450 Rent of Buildings	5,200	9,000	9,000	0
Personnel Expense :	0	0	0	0
General Expense :	<u>103,119</u>	<u>99,150</u>	<u>102,600</u>	<u>3,450</u>
<b>Subtotal :</b>	<b><u>\$103,119</u></b>	<b><u>\$99,150</u></b>	<b><u>\$102,600</u></b>	<b><u>\$3,450</u></b>
<b>Total : Secretariat of Human Development</b>				
Personnel Expense :	196,149	673,914	758,731	84,817
General Expense :	<u>122,169</u>	<u>194,050</u>	<u>404,160</u>	<u>210,110</u>
<b>Total :</b>	<b><u>\$318,318</u></b>	<b><u>\$867,964</u></b>	<b><u>\$1,162,891</u></b>	<b><u>\$294,927</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Secretariat of Human Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,979	0	23,748
Regular	Management Assistant	1	12	0	3,031	0	36,372
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,691	0	20,292
Regular	Socioeconomic Coordinator	1	12	0	2,192	0	26,304
Regular	Projects and Programs Manager	1	12	0	3,250	0	39,000
Regular	Executive Officer	2	12	0	5,466	1,183	79,788
Regular	Secretary	1	12	0	7,350	0	88,200
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
Regular	Executive Supervisor	1	12	0	2,550	326	34,512
<b>Subtotal : Administration</b>		<b><u>10</u></b>			<b><u>\$29,589</u></b>	<b><u>\$1,509</u></b>	<b><u>\$373,176</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>10</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Health</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,773	0	21,276
Regular	General Nurse Practitioner	1	12	0	2,791	0	33,492
Irregular	Ir-Cleaning Employee	1	0	52	1,593	0	19,110
<b>Subtotal : Health</b>		<b><u>3</u></b>			<b><u>\$6,157</u></b>	<b><u>\$0</u></b>	<b><u>\$73,878</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>2</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>1</u></b>		
<b>Program : Coliseum and Municipal Stadiums</b>							
Regular	Administrative Assistant	1	12	0	2,713	0	32,556
Regular	Administrative Affairs Officer	1	12	0	1,865	0	22,380
Regular	Worker	6	12	0	10,200	0	122,400
<b>Subtotal : Coliseum and Municipal Stadiums</b>		<b><u>8</u></b>			<b><u>\$14,778</u></b>	<b><u>\$0</u></b>	<b><u>\$177,336</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>8</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Secretariat of Human Development**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Total : Secretariat of Human Development</b>		<u>21</u>			<u>\$50,524</u>	<u>\$1,509</u>	<u>\$624,390</u>
<b>Positions :</b>	<b>Confidence :</b> <u>2</u>	<b>Regular :</b> <u>20</u>	<b>Transitory :</b> <u>0</u>		<b>Irregular :</b> <u>1</u>		

## Detailed Budget Professional Services

### Secretariat of Human Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Health</b>			
Community Outreach Service	17,500	14,000	-3,500
<b>Subtotal : Health</b>	<b><u>\$17,500</u></b>	<b><u>\$14,000</u></b>	<b><u>(\$3,500)</u></b>
<b>Program: Coliseums and Municipal Stadiums</b>			
Baseball Technician	2,400	3,000	600
<b>Subtotal : Coliseums and Municipal Stadiums</b>	<b><u>\$2,400</u></b>	<b><u>\$3,000</u></b>	<b><u>\$600</u></b>
<b>Program: Family Services</b>			
Services and Self-Sufficiency Coordinator	44,400	44,400	0
Self-Sufficiency Specialist	3,900	3,900	0
Intervention Specialist	30,000	30,000	0
Psychologist	7,200	7,200	0
Clinical Social Worker	4,500	7,950	3,450
<b>Subtotal : Family Services</b>	<b><u>\$90,000</u></b>	<b><u>\$93,450</u></b>	<b><u>\$3,450</u></b>
<b>Total : Professional Services</b>	<b><u>\$109,900</u></b>	<b><u>\$110,450</u></b>	<b><u>\$550</u></b>

## Detailed Budget Non-Professional Services

### Secretariat of Human Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Cañaboncito Community Integration Project Collaborative Agreement	12,000	12,000	0
<b>Subtotal : Administration</b>	<b><u>\$12,000</u></b>	<b><u>\$12,000</u></b>	<b><u>\$0</u></b>
<b>Program: Coliseums and Municipal Stadiums</b>			
Facility Maintenance - Community Partnerships	7,500	3,000	-4,500
Baseball Massification Program	0	38,400	38,400
<b>Subtotal : Coliseums and Municipal Stadiums</b>	<b><u>\$7,500</u></b>	<b><u>\$41,400</u></b>	<b><u>\$33,900</u></b>
<b>Total : Non-Professional Services</b>	<b><u><u>\$19,500</u></u></b>	<b><u><u>\$53,400</u></u></b>	<b><u><u>\$33,900</u></u></b>



## Detailed Budget Festival or Activity III

### Secretariat of Human Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Coliseums and Municipal Stadiums</b>			
Support for Little League	2,500	2,000	-500
Double A Juvenile	0	5,500	5,500
<b>Subtotal : Coliseums and Municipal Stadiums</b>	<u><b>\$2,500</b></u>	<u><b>\$7,500</b></u>	<u><b>\$5,000</b></u>
<b>Total : Festival or Activity III</b>	<u><u><b>\$2,500</b></u></u>	<u><u><b>\$7,500</b></u></u>	<u><u><b>\$5,000</b></u></u>

## Detailed Budget Other Festivals or Activities

### Secretariat of Human Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Collaboration to Priority Projects	1,000	1,000	0
<b>Subtotal : Administration</b>	<b><u>\$1,000</u></b>	<b><u>\$1,000</u></b>	<b><u>\$0</u></b>
<b>Program: Coliseums and Municipal Stadiums</b>			
Bamboo Creole	0	4,800	4,800
Blue Jays Showcase	0	4,020	4,020
Caguas Softball Boomer's	0	65,000	65,000
William Miranda Marín High School Cup	0	6,000	6,000
Acopur's State	0	2,300	2,300
Punta Cana Cultural Exchange	0	20,000	20,000
Baseball Leagues	0	2,000	2,000
RO 40 - Roberto Ortiz Activity	0	10,000	10,000
Guerilla Softball	0	5,000	5,000
NCAA Summer Workout	0	4,020	4,020
Excellence Tournament	0	10,000	10,000
Thanksgiving Classic	30,000	50,000	20,000
Winter Camp	0	4,020	4,020
<b>Subtotal : Coliseums and Municipal Stadiums</b>	<b><u>\$30,000</u></b>	<b><u>\$187,160</u></b>	<b><u>\$157,160</u></b>
<b>Total : Other Festivals or Activities</b>	<b><u>\$31,000</u></b>	<b><u>\$188,160</u></b>	<b><u>\$157,160</u></b>

## **SPORTS AND RECREATION DEPARTMENT**

Johann Estades Santaliz, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Department of Recreation and Sports is created by Ordinance No. 54, Series 1975-76. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Department's main purpose is to provide the public with a variety of recreational and sports services with the greatest individual and community participation. Among its priorities are:

- Promote national and international sporting events.
- Develop and diversify the Sports Massification Program.
- Integrate and promote community self-development and citizen participation in the Community Facilities Maintenance Program.
- Collaborate with the health prevention and healthy lifestyle initiatives of the SANOS Corporation through exercise and sports.
- Create sports links with schools and communities.
- Train and capacitate community volunteers to offer the different sports disciplines
- Create the rules applicable to each sport and recreational facility.
- Offer maintenance to facilities: Ángel O. Berríos Díaz Sports Complex, Yldefonso Solá Morales Stadium, Pedro Millán Clara Track, House of Chess, House of Dominos and external facilities in the communities.
- Establish collaborative agreements with for-profit and not-for-profit entities.

### **LOCATION**

The main offices of the Department are located at the Eng. Ángel O. Berríos Díaz Sports Complex, PR-156, exit to Aguas Buenas.

### **ORGANIZATIONAL STRUCTURE**

The Sports and Recreation Department is organized into the following budget programs: (1) Management and Administration, (2) Sports and Recreation, and (3) Municipal Coliseums and Stadiums.

### *MANAGEMENT AND ADMINISTRATION*

This program establishes the procedures for the administrative and managerial coordination and organization of the Department, plans the use of available resources and ensures compliance with the work plan. Among its priorities are the following:

- Carry the message of national events.
- Promote the Government/Citizen collaborative model.
- Develop an action plan to bring all sports programs in the communities into compliance with the certification required by the State Department of Sports and Recreation.

### *SPORTS AND RECREATION*

Through this program, technical services are offered to citizens and the possibility of expanding them to other communities is being studied. Among its priorities are the following:

- Support the Physical Education Program of the Department of Education with the Massification Program.
- Work on the sports training of volunteers to support the services that can be offered in the communities.
- Collaborate with the health prevention and healthy lifestyle initiatives of the SANOS Corporation through exercise and sports.

### *COLISEUMS AND MUNICIPAL STADIUMS*

This program is responsible for the administration, supervision, and maintenance of the following municipal facilities:

- Héctor Solá Bezares Coliseum
- Roger Mendoza Field
- Multipurpose Center
- Handball Court
- Soccer Field
- Ydelfonso Solá Morales Stadium
- Pedro Millán Clara Track
- Olympic Pool
- Tennis Courts
- Diego Lizardi Gymnasium
- Sports Village
- Aerobics Court
- Passive Park
- Turabo Heights
- House of Chess
- House of Dominos

In addition, collaboration ties are developed with the communities through the Sports Massification Program to assist in the maintenance of recreational facilities, communal and collaborative agreements of shared administration, and use with the clubs within the Angel O. Berrios Sports Complex to assist in the maintenance of recreational facilities and collaboration with the Massification Program.

### SIGNIFICANT CHANGES

The most significant variations between the recommended budget (2023-24) and the current budget (2022-23) consist of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022, the creation of two (2) irregular positions and the transfer of one position from the Human Development Secretariat.

The allocation in the Donations item corresponds to the recommendation made according to the proposals received and the funds available for the donations program. The activities item presents an increase based on the contribution to the Double A Criollos and other new events such as the Cheerleading Cup, Chess Tournament, Swimming Relays, among others. Also, the Building Maintenance item is increased to include the maintenance of the Solá Morales Park grounds.

On the other hand, Office Supplies, Maintenance Materials, Miscellaneous, Operating Materials and Supplies, Maintenance Equipment and Equipment Maintenance are in line with actual spending.

The decrease in the Professional Services and Non-Professional Services line items corresponds to the allocation of \$314,868 in ARPA Funds received in fiscal year 2021-22 for the Sports Massification Program. There will also be \$712,420 from ARPA Funds for the Movida Criolla Project.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Department of Sports and Recreation will have special funds estimated at \$125,000.

### CONSOLIDATED BUDGET SUMMARY

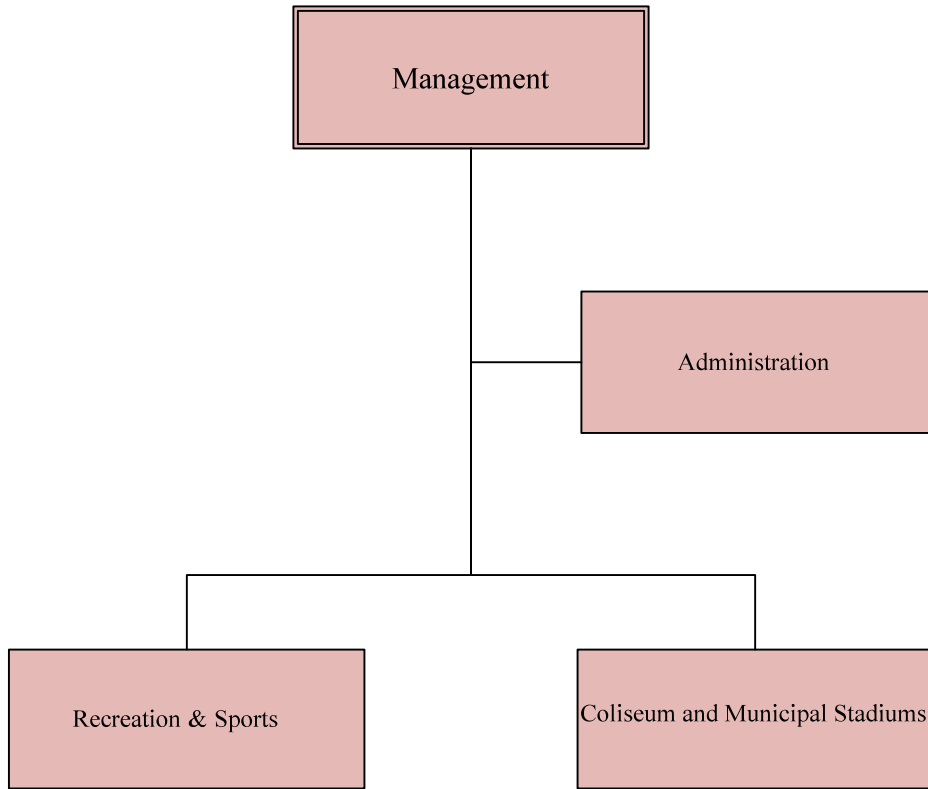
<b>Sports and Recreation</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$1,508,143	\$785,500	\$2,293,643
Special Funds			
Commissions Refreshment Machines	\$0	\$4,000	\$4,000
MUNI Camp	\$0	\$50,000	\$50,000
Sports and Recreation Facilities Rent	\$0	\$71,000	\$71,000
Total Special Funds	\$0	\$125,000	\$125,000
<b>Consolidated Total</b>	<b>\$1,508,143</b>	<b>\$910,500</b>	<b>\$2,418,643</b>



STATISTICS

SPORTS AND RECREATION	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Use of the Facilities</b>			
<b>Yldefonso Solá Morales Stadium</b>			
Activities	5	14	39
Participants	2,400	9,150	51,500
<b>Roger Mendoza Court</b>			
Activities	59	88	137
Participants	6,153	8,713	14,451
<b>Handball Court</b>			
Activities	0	29	162
Participants	0	610	14,130
<b>Tennis Court</b>			
Activities	15	25	32
Participants	300	425	520
<b>Pool</b>			
Activities	85	100	235
Participants	750	900	38,400
<b>Pedro Millán Clara Athletic Track</b>			
Activities	720	800	974
Participants	45,625	55,000	73,260
<b>Soccer Field</b>			
Activities	60	50	57
Participants	720	475	4,250
<b>Multipurpose</b>			
Activities	260	215	285
Participants	4,775	3,575	4,565
<b>Diego Lizardi Gym</b>			
Activities	55	75	89
Participants	950	1,100	2,100
<b>Adult Program</b>			
Participants	13,628	32,969	36,784
Impacted Sectors	17	16	12
Sports Coaches	19	18	19
Sports Disciplines	7	11	12
Adult Program	3	3	3
Impacted Audience	13,628	32,969	36,784
<b>Events and Competitions</b>			
Sports Events	9	27	17
Special Activities Participants	1,083	6,692	7,366

## SPORTS AND RECREATION



## Detailed Budget General Fund

### Sports and Recreation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	263,559	232,956	324,528	91,572
9110 Driver Insurance	20	22	22	0
9131 Federal Social Security	21,356	18,898	25,964	7,066
9141 Medical Plan	19,753	21,000	23,100	2,100
9151 State Insurance Fund Benefit	10,406	8,922	12,337	3,415
9171 Christmas Bonus	9,600	8,000	8,800	800
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	706	1,000	3,000	2,000
9421 Travel Expenses	2,550	0	0	0
Personnel Expense :	330,694	295,798	400,751	104,953
General Expense :	<u>3,256</u>	<u>1,000</u>	<u>3,000</u>	<u>2,000</u>
<b>Subtotal :</b>	<b><u>\$333,950</u></b>	<b><u>\$296,798</u></b>	<b><u>\$403,751</u></b>	<b><u>\$106,953</u></b>

### 21 Sports and Recreation

9101 Regular Employees	186,580	182,382	246,156	63,774
9110 Driver Insurance	47	66	66	0
9131 Federal Social Security	16,043	14,570	19,447	4,877
9141 Medical Plan	14,359	21,000	21,000	0
9151 State Insurance Fund Benefit	7,815	7,050	9,409	2,359
9171 Christmas Bonus	8,000	8,000	8,000	0
9215 Maintenance Materials	1,579	1,600	4,000	2,400
9411 Professional Services	37,800	47,600	0	-47,600
9447 Donations	287,000	235,000	207,500	-27,500
9465 Miscellaneous	0	300	500	200
9483 Festival or Activity III	247,306	294,750	425,500	130,750
Personnel Expense :	232,844	233,068	304,078	71,010
General Expense :	<u>573,685</u>	<u>579,250</u>	<u>637,500</u>	<u>58,250</u>
<b>Subtotal :</b>	<b><u>\$806,529</u></b>	<b><u>\$812,318</u></b>	<b><u>\$941,578</u></b>	<b><u>\$129,260</u></b>

### 30 Coliseums and Municipal Stadiums

9101 Regular Employees	355,703	304,188	414,192	110,004
9106 Irregular Employees	111,405	143,261	245,700	102,439
9110 Driver Insurance	62	88	88	0
9131 Federal Social Security	37,743	36,080	52,458	16,378

Model Budget 2023-2024

## Detailed Budget General Fund

### Sports and Recreation

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>30 Coliseums and Municipal Stadiums</b>				
9141 Medical Plan	32,882	39,900	39,900	0
9151 State Insurance Fund Benefit	20,428	17,458	25,376	7,918
9171 Christmas Bonus	26,264	24,000	25,600	1,600
9215 Maintenance Materials	3,967	3,000	4,000	1,000
9242 Operating Materials and Supplies	3,459	2,000	5,000	3,000
9321 Maintenance Equipment	3,223	1,500	5,000	3,500
9412 Non-Professional Services	59,886	52,500	20,000	-32,500
9451 Rental of Equipment and Vehicles	0	5,000	5,000	0
9461 Equipment Maintenance	3,641	4,600	6,000	1,400
9464 Building Maintenance	56,416	30,000	100,000	70,000
Personnel Expense :	584,487	564,975	803,314	238,339
General Expense :	<u>130,592</u>	<u>98,600</u>	<u>145,000</u>	<u>46,400</u>
<b>Subtotal :</b>	<b><u>\$715,079</u></b>	<b><u>\$663,575</u></b>	<b><u>\$948,314</u></b>	<b><u>\$284,739</u></b>
<b>Total : Sports and Recreation</b>				
Personnel Expense :	1,148,025	1,093,841	1,508,143	414,302
General Expense :	<u>707,533</u>	<u>678,850</u>	<u>785,500</u>	<u>106,650</u>
<b>Total :</b>	<b><u>\$1,855,558</u></b>	<b><u>\$1,772,691</u></b>	<b><u>\$2,293,643</u></b>	<b><u>\$520,952</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Sports and Recreation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,730	0	20,760
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Cond. of Light Motor Vehicle	1	12	0	1,834	0	22,008
Regular	Administrative Affairs Coordinator	5	12	0	9,990	0	119,880
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Sub-Director	1	12	0	4,160	0	49,920
<b>Subtotal : Administration</b>		<b><u>11</u></b>			<b><u>\$27,044</u></b>	<b><u>\$0</u></b>	<b><u>\$324,528</u></b>

**Positions : Confidence : 1      Regular : 11      Transitory : 0      Irregular : 0**

### Program : Sports and Recreation

Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Event Coordinator	3	12	0	5,580	0	66,960
Regular	Senior Event Coordinator	1	12	0	2,000	0	24,000
Regular	Projects and Programs Manager	1	12	0	3,250	0	39,000
Regular	Sports Instructor	2	12	0	3,651	0	43,812
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
<b>Subtotal : Sports and Recreation</b>		<b><u>10</u></b>			<b><u>\$20,513</u></b>	<b><u>\$0</u></b>	<b><u>\$246,156</u></b>

**Positions : Confidence : 0      Regular : 10      Transitory : 0      Irregular : 0**

### Program : Coliseum and Municipal Stadiums

Regular	Construction Assistant	3	12	0	5,070	0	60,840
Regular	Cleaning Employee	1	12	0	1,658	0	19,896
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Irregular	Ir-Brigade Worker	13	0	52	20,475	0	245,700
Regular	Administrative Affairs Officer	2	12	0	3,640	0	43,680
Regular	Administrative Supervisor	1	12	0	3,309	0	39,708
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
Regular	Worker	10	12	0	16,410	65	197,700



## Positions and Salaries Budget Fiscal Year 2023-2024

### Sports and Recreation

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Coliseum and Municipal Stadiums		<u>32</u>			<u>\$54,926</u>	<u>\$65</u>	<u>\$659,892</u>
Positions :	Confidence : <u>0</u>	Regular : <u>19</u>	Transitory : <u>0</u>		Irregular : <u>13</u>		
Total : Sports and Recreation		<u>53</u>			<u>\$102,483</u>	<u>\$65</u>	<u>\$1,230,576</u>
Positions :	Confidence : <u>1</u>	Regular : <u>40</u>	Transitory : <u>0</u>		Irregular : <u>13</u>		

## Detailed Budget Professional Services

### Sports and Recreation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Sports and Recreation</b>			
Instructors Sports Massification Program (16 disciplines)	47,600	0	-47,600
<b>Subtotal : Sports and Recreation</b>	<u>\$47,600</u>	<u>\$0</u>	<u>(\$47,600)</u>
<b>Total : Professional Services</b>	<u>\$47,600</u>	<u>\$0</u>	<u>(\$47,600)</u>

## Detailed Budget Non-Professional Services

### Sports and Recreation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Coliseums and Municipal Stadiums Maintenance</b>			
Maintenance of Community Facilities (Community Associations)	9,975	20,000	10,025
Sports Technicians - Massification Program (16 disciplines)	42,525	0	-42,525
<b>Subtotal : Coliseums and Municipal Stadiums</b>	<u><b>\$52,500</b></u>	<u><b>\$20,000</b></u>	<u><b>(\$32,500)</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$52,500</b></u></u>	<u><u><b>\$20,000</b></u></u>	<u><u><b>(\$32,500)</b></u></u>

## Detailed Budget Donations

### Sports and Recreation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Sports and Recreation</b>			
Central Association of PR Football	20,000	10,000	-10,000
Caribbean Stars	30,000	30,000	0
Centrum Sport Club, Inc.	150,000	150,000	0
"Criollos Caguas FC"	10,000	5,000	-5,000
"El Pabellón de la Fama del Deporte Cagüeño, Inc."	25,000	12,500	-12,500
<b>Subtotal : Sports and Recreation</b>	<b><u>\$235,000</u></b>	<b><u>\$207,500</u></b>	<b><u>(\$27,500)</u></b>
<b>Total : Donations</b>	<b><u>\$235,000</u></b>	<b><u>\$207,500</u></b>	<b><u>(\$27,500)</u></b>

## Detailed Budget Festival or Activity III

### Sports and Recreation

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Sports and Recreation</b>			
Inauguration and Closing Activities -Sports Massification Program	17,500	0	-17,500
Support to the 3rd Age Activities	2,500	6,000	3,500
Support for Boxing Clubs	0	6,000	6,000
Best Of The Best-Rubby Camacho	30,000	30,000	0
Caguas Sporting	30,000	30,000	0
Amateur Boxing in the Communities	5,000	0	-5,000
Mayor's Football Cup	0	5,000	5,000
Mayor's Basketball Cup	0	5,000	5,000
Mayor Volleyball Cup	0	5,000	5,000
International Cheerleading Cup	0	15,000	15,000
Criollos Baseball Club Management Group	150,000	150,000	0
"Criollos Doble A"	0	125,000	125,000
Sports Impacts on Communities	3,250	4,500	1,250
Special Sports Games	3,000	4,500	1,500
Puerto Rican Men's Volleyball League	15,000	15,000	0
School Sports Liaison Program	2,500	5,500	3,000
Swimming Relay	0	4,000	4,000
Chess Tournament	0	5,000	5,000
Boxing Tournament "Cheo Aponte"	30,000	0	-30,000
Domino Tournament	6,000	5,000	-1,000
"El Criollo" Tournament	0	5,000	5,000
<b>Subtotal : Sports and Recreation</b>	<b><u>\$294,750</u></b>	<b><u>\$425,500</u></b>	<b><u>\$130,750</u></b>
<b>Total : Festival or Activity III</b>	<b><u>\$294,750</u></b>	<b><u>\$425,500</u></b>	<b><u>\$130,750</u></b>





## **CULTURAL DEVELOPMENT DEPARTMENT**

Carmen E. Muñoz Hernández, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Department of Cultural Development is created by Ordinance No. 23, Series 1976-77. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Department aims to develop and maintain a people proud of their roots. To this end, it plans and coordinates a series of activities aimed at fostering and promoting the cultural values that define us as Puerto Ricans. In addition, it offers activities and workshops to the community on aspects of our national culture, including theater, visual arts, music, literature, history, and folklore.

### **LOCATION**

The Department's main office is located on the second floor of the Caguas Art Museum, Padial, Street, corner of Ruiz Belvis. The Department also offers services at the following facilities, all located in the Traditional Urban Center of the City: the Víctor Torres Lizardi Amphitheater, the Luis M. Arcelay Theater, the Caguas Historical Archive and ten (10) museums.

### **ORGANIZATIONAL STRUCTURE**

The Cultural Development Department is organized into the following budgetary programs: (1) Direction and Administration, (2) Cultural Promotion and (3) Cultural Heritage.

These support five major program areas which, together with the areas of Administration and Management, make up the organizational structure. These five programmatic areas are: Cultural Promotion, which includes Fine Arts, Artistic Resources, and Educational Services. The Cultural Heritage area includes the Museum Program and the Historical Archive. The Artisan Development program is currently being developed by the Cultural Development Department as part of this programmatic area. The Cultural Promotion area works on the program of activities and artistic resources.

### *MANAGEMENT AND ADMINISTRATION*

Through this program, the functions of directing, organizing, and administering the work of the Department are carried out. Work plans are developed by areas, programs, and activities. Also controls and procedures for administrative operations are established and implemented. It also provides all the administrative support required by the other programs.

### *CULTURAL PROMOTION*

This program plans and coordinates activities that promote our Puerto Rican cultural values. The Cultural Activities, Fine Arts Workshops, Puppet Theater, Artistic Resources, and Theater Festivals programs are administrated.

### *CULTURAL HERITAGE*

Through this program, the ten (10) museums are administrated, where cultural educational services are offered, the functions of exhibition and conservation of the museography are exercised, and searches and interpretations of the objects that identify the history of Caguas are carried out, as well as the programs of Educational Services, Artisan Development, and the Caguas Historical Archive.

### **OBJECTIVES AND PRIORITIES**

- Expand the offerings of the Fine Arts and Puppet Theater Workshop in the Caguas communities, with the purpose of laying the foundations for the adoption of a community created economic model.
- Establish a Sustainable Culture Work Plan to implement a self-development model in all museums, Fine Arts Workshops, Arcelay Theater, and Artistic Resources.
- Continue to originate activities for all types of public in order to strengthen our Cultural Tourism offer. Among the strategies to achieve this are:
  - Develop diverse cultural activities framed and originated in our museums or tourism spaces, using our own artistic and community resources, where our national culture is promoted in an attractive and novel way.
  - Offer an exhibition program at the Caguas Art Museum that transcends the borders of the Island through the exhibition of works by local and international artists. Likewise, to create a teaching curriculum and produce work materials for the training of our museum guides in universal culture.
  - The Municipal Administration is committed to the cultural heritage of our city. The Department of Cultural Development has 10 cultural memorabilia spaces: the Caguas Museum, the Tobacco Museum, the Art Museum, the Popular Arts Museum, the Caguas Sports Museum, Casita Verde Albardo Díaz Alfaro, Casa Rosada Beato Manuel (Charlie) Rodríguez, Casa del Trovador Luis Miranda "Pico de Oro", Casa del Compositor Héctor Flores Ozuna and the José Ignacio Quintón Music Center.
  - Continue to support the Caguas Theater Festival, the Children's Theater Festival, and the School Festival, with emphasis on presenting plays by Caguas and national theater companies.

- Continue to support innovative "entertainment" activities that attract a new public to the City, motivated not only by the artistic offerings but also by the atmosphere of civility and security that Caguas offers as a cultured city.
- Promote projects for the revitalization of the Traditional Urban Center (CUT), through conservation efforts of historic structures, serving as a liaison with the Institute of Puerto Rican Culture and other related entities.

**SIGNIFICANT CHANGES**

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Professional Services and Activities line items are in line with actual spending.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Cultural Development Department will have special fund allocations estimated at \$30,000. They will also have an additional \$200,000 from ARPA Funds received in FY 2021-22, for the Fine Arts Program.

**CONSOLIDATED BUDGET SUMMARY**

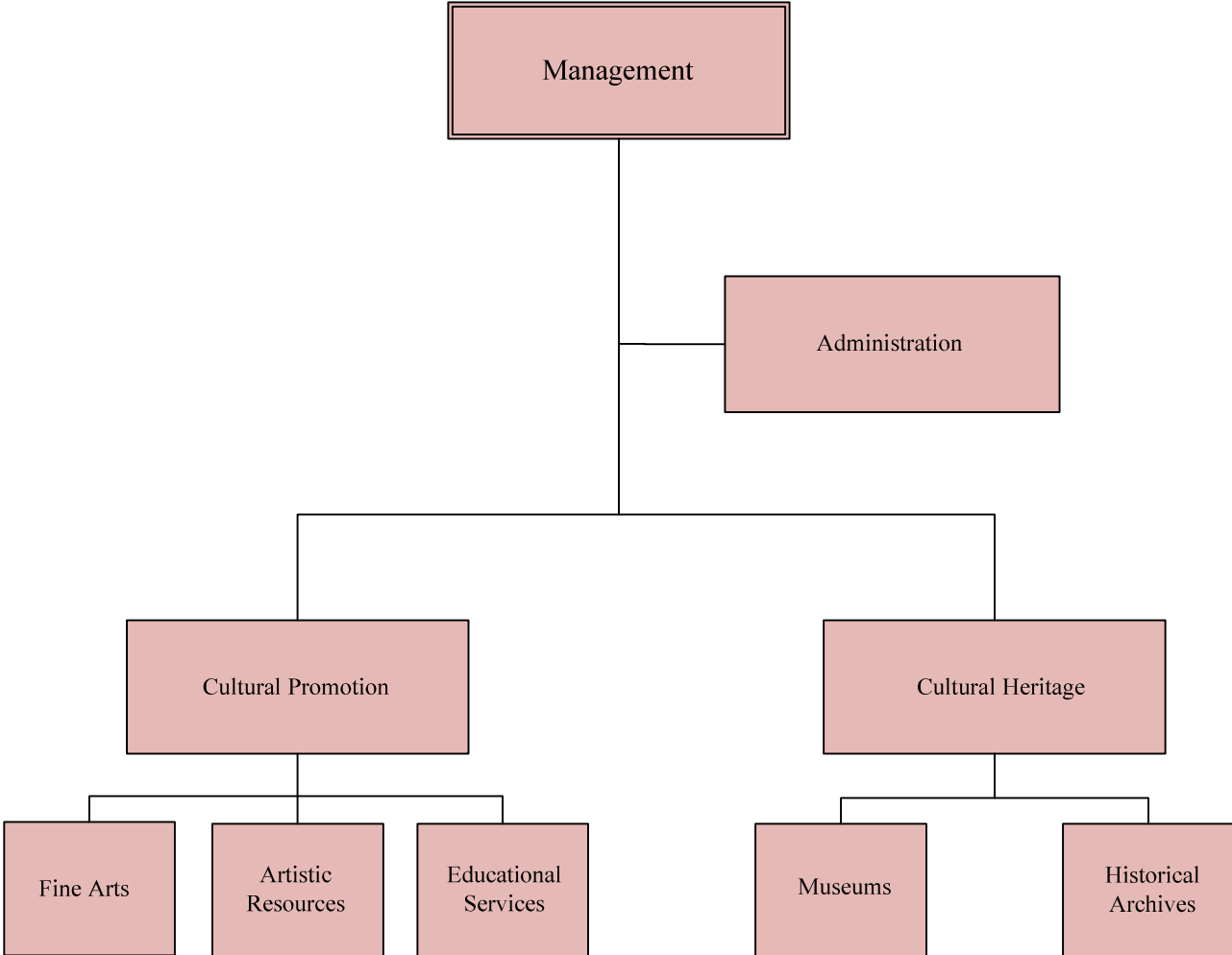
<b>Cultural Development</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$1,635,579	\$565,287	\$2,200,866
Special Funds			
Tobacco Museum (Cigars)	\$0	\$18,000	\$18,000
Contributions for Activities	\$0	\$10,000	\$10,000
Rent for Cultural and Museum Facilities	\$0	\$2,000	\$2,000
Total Special Funds	\$0	\$30,000	\$30,000
<b>Consolidated Total</b>	<b>\$1,635,579</b>	<b>\$595,287</b>	<b>\$2,230,866</b>

## STATISTICS

CULTURAL DEVELOPMENT	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Fine Arts Workshops, Activities and Luis M. Arcelay Theater</b>			
Workshops	31	31	31
Workshop Participants	798	382	400
Cultural Activities	40	77	124
Public Impacted in Activities	60,000*	26,793	40,000
Volume of Visits to Museums	2,690	13,049	12,000
Guidance and Historical Archives Reference Services	207	168	130
<b>Municipal Artisan Market</b>			
Artesan's Registry	425	405	431
Activities in Caguas	4	11	14
Benefited Artisans	80	300	364
Workshops for Artisans	1	1	1

\*Some events were held virtually due to the pandemic, resulting in a larger audience.

**CULTURAL DEVELOPMENT**





## Detailed Budget General Fund

### Cultural Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	228,413	235,704	311,508	75,804
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	18,606	19,170	24,968	5,798
9141 Medical Plan	19,235	23,100	23,100	0
9151 State Insurance Fund Benefit	5,727	5,141	6,730	1,589
9171 Christmas Bonus	8,800	8,800	8,800	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	470	500	500	0
9327 Equipment	4,809	3,000	3,000	0
Personnel Expense :	286,797	297,937	381,128	83,191
General Expense :	<u>5,279</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$292,076</u></b>	<b><u>\$301,437</u></b>	<b><u>\$384,628</u></b>	<b><u>\$83,191</u></b>

### 09 Culture

9101 Regular Employees	295,002	326,352	402,924	76,572
9106 Irregular Employees	42,556	45,943	62,660	16,717
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	26,922	29,778	36,914	7,136
9141 Medical Plan	24,218	35,700	35,700	0
9151 State Insurance Fund Benefit	8,329	8,183	10,137	1,954
9171 Christmas Bonus	14,358	16,800	16,800	0
9201 Office Supplies	1,023	1,000	1,000	0
9215 Maintenance Materials	2,999	3,000	3,000	0
9242 Operating Materials and Supplies	9,992	10,000	10,000	0
9411 Professional Services	335,832	325,050	331,837	6,787
9447 Donations	0	4,000	4,000	0
9461 Equipment Maintenance	174	200	200	0
9481 Festival or Activity I	75,351	89,000	97,500	8,500
Personnel Expense :	411,416	462,800	565,179	102,379
General Expense :	<u>425,371</u>	<u>432,250</u>	<u>447,537</u>	<u>15,287</u>
<b>Subtotal :</b>	<b><u>\$836,787</u></b>	<b><u>\$895,050</u></b>	<b><u>\$1,012,716</u></b>	<b><u>\$117,666</u></b>

### 18 Municipal Services Center

9101 Regular Employees	349,771	361,968	496,932	134,964
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Model Budget 2023-2024

## Detailed Budget General Fund

### Cultural Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>18 Municipal Services Center</b>				
9106 Irregular Employees	47,787	50,895	75,530	24,635
9131 Federal Social Security	31,870	33,066	45,275	12,209
9141 Medical Plan	27,765	39,900	39,900	0
9151 State Insurance Fund Benefit	9,756	9,086	12,435	3,349
9171 Christmas Bonus	19,046	19,200	19,200	0
9215 Maintenance Materials	2,999	3,000	3,000	0
9450 Rent of Buildings	0	24,000	24,000	0
9461 Equipment Maintenance	0	200	200	0
9464 Building Maintenance	29,716	20,000	20,000	0
9484 Other Festivals or Activities	68,360	69,550	67,050	-2,500
Personnel Expense :	485,995	514,115	689,272	175,157
General Expense :	<u>101,075</u>	<u>116,750</u>	<u>114,250</u>	<u>-2,500</u>
<b>Subtotal :</b>	<b><u>\$587,070</u></b>	<b><u>\$630,865</u></b>	<b><u>\$803,522</u></b>	<b><u>\$172,657</u></b>
<b>Total : Cultural Development</b>				
Personnel Expense :	1,184,208	1,274,852	1,635,579	360,727
General Expense :	<u>531,725</u>	<u>552,500</u>	<u>565,287</u>	<u>12,787</u>
<b>Total :</b>	<b><u>\$1,715,933</u></b>	<b><u>\$1,827,352</u></b>	<b><u>\$2,200,866</u></b>	<b><u>\$373,514</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Cultural Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,400	0	28,800
Regular	Builder	1	12	0	1,774	0	21,288
Regular	Administrative Affairs Coordinator	1	12	0	2,131	0	25,572
Regular	Director	1	12	0	5,500	0	66,000
Regular	Cleaning Employee	2	12	0	3,314	0	39,768
Regular	Administration Manager	1	12	0	3,250	0	39,000
Regular	Administrative Affairs Officer	3	12	0	5,510	0	66,120
Regular	Administrative Supervisor	1	12	0	2,080	0	24,960
<b>Subtotal : Administration</b>		<b><u>11</u></b>			<b><u>\$25,959</u></b>	<b><u>\$0</u></b>	<b><u>\$311,508</u></b>

Positions : Confidence : 1      Regular : 11      Transitory : 0      Irregular : 0

### Program : Culture

Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Construction Assistant	1	12	0	1,712	0	20,544
Regular	Events and Shows Assistant	2	12	0	3,711	0	44,532
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Cultural Guide	2	12	0	3,488	0	41,856
Regular	Arts Instructor	2	12	0	3,925	0	47,100
Regular	Senior Arts Instructor	4	12	0	8,354	0	100,248
Irregular	Ir-Tobacco Artisan	1	0	52	1,138	0	13,650
Irregular	Ir-Arts Instructor	2	0	52	2,492	0	29,900
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	2	12	0	4,246	0	50,952
Regular	Supervisor of Arts Workshops	2	12	0	4,587	0	55,044
<b>Subtotal : Culture</b>		<b><u>21</u></b>			<b><u>\$38,799</u></b>	<b><u>\$0</u></b>	<b><u>\$465,584</u></b>

Positions : Confidence : 0      Regular : 17      Transitory : 0      Irregular : 4

### Program : Municipal Service Center

Regular	Administrative Affairs Assistant	1	12	0	1,730	0	20,760
Regular	Builder	1	12	0	1,774	0	21,288
Regular	Curator	1	12	0	2,496	0	29,952
Regular	Cleaning Employee	1	12	0	1,593	0	19,116

## Positions and Salaries Budget Fiscal Year 2023-2024

### Cultural Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Brigade Manager	1	12	0	1,814	0	21,768
Regular	Guardian	2	12	0	3,390	0	40,680
Regular	Cultural Guide	4	12	0	7,186	0	86,232
Irregular	Ir-Tobacco Artisan	4	0	52	4,550	0	54,600
Irregular	Ir-Museum Guide	1	0	52	1,744	0	20,930
Regular	Administrative Affairs Officer	1	12	0	1,896	0	22,752
Regular	Executive Officer	2	12	0	5,251	0	63,012
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Executive Supervisor	3	12	0	8,197	0	98,364
Regular	Art and Design Technician	1	12	0	1,924	0	23,088
<b>Subtotal : Municipal Service Center</b>		<b><u>24</u></b>			<b><u>\$47,705</u></b>	<b><u>\$0</u></b>	<b><u>\$572,462</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>19</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>5</u></b>		
<b>Total : Cultural Development</b>		<b><u>56</u></b>			<b><u>\$112,463</u></b>	<b><u>\$0</u></b>	<b><u>\$1,349,554</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>47</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>9</u></b>		

## Detailed Budget Professional Services

### Cultural Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Culture</b>			
Support Children's Choir	5,000	0	-5,000
Communications Advisor	0	36,000	36,000
Dancers - Ballet Folklórico	40,800	42,087	1,287
Municipal Band - Singer	20,000	20,000	0
Municipal Band - Director	22,000	22,000	0
Director of "Taller Típico Criollo"	15,000	15,000	0
Master - Cuatro y Guitar	4,000	0	-4,000
Bell Master	10,000	0	-10,000
Sports Museum - Text Update	5,000	5,000	0
Percussion Musician and Singer for Ballet	6,500	0	-6,500
Municipal Band - Musicians	131,250	131,250	0
"Palo Santo"	11,500	11,500	0
Puppet Program Support Service	5,000	0	-5,000
"Taller Típico Criollo" - Musicians	49,000	49,000	0
<b>Subtotal : Culture</b>	<b><u>\$325,050</u></b>	<b><u>\$331,837</u></b>	<b><u>\$6,787</u></b>
<b>Total : Professional Services</b>	<b><u>\$325,050</u></b>	<b><u>\$331,837</u></b>	<b><u>\$6,787</u></b>



## Detailed Budget Donations

### Cultural Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Culture</b>			
Recreational and Cultural Association Villa Criollos	1,000	1,000	0
José Mercado Cultural Center	3,000	2,000	-1,000
Cagueños Artists Fund	0	1,000	1,000
<b>Subtotal : Culture</b>	<b><u>\$4,000</u></b>	<b><u>\$4,000</u></b>	<b><u>\$0</u></b>
<b>Total : Donations</b>	<b><u><u>\$4,000</u></u></b>	<b><u><u>\$4,000</u></u></b>	<b><u><u>\$0</u></u></b>

## Detailed Budget Festival or Activity I

### Cultural Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Culture</b>			
Activities, Art Resources/Retapes/Additional Sounds	5,000	0	-5,000
"Bombazo Criollo"	5,000	0	-5,000
Easter Celebration	19,000	30,000	11,000
Closing of Workshops	2,500	0	-2,500
Choir Concert	3,000	0	-3,000
Culture for you	2,000	0	-2,000
Craft Fair	5,000	5,000	0
Book Fair	0	20,000	20,000
Caguas Theater Festival	10,000	10,000	0
School Theater Festival	4,000	4,000	0
Children's Theater Festival	10,000	10,000	0
ACEMLA License	7,500	7,500	0
Birthday Felipe Rodríguez	5,000	5,000	0
Rosaries Sung to the Kings	6,000	6,000	0
Locker Rooms Resources and Workshops	5,000	0	-5,000
<b>Subtotal : Culture</b>	<b><u>\$89,000</u></b>	<b><u>\$97,500</u></b>	<b><u>\$8,500</u></b>
<b>Total : Festival or Activity I</b>	<b><u><u>\$89,000</u></u></b>	<b><u><u>\$97,500</u></u></b>	<b><u><u>\$8,500</u></u></b>

## Detailed Budget Other Festivals or Activities

### Cultural Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Municipal Services Center</b>			
Cagueños Adoptive and Centenarians Activity	4,000	4,000	0
Casa del Trovador Activity	3,500	0	-3,500
Celebration of the Abolition of Slavery Activity	5,000	0	-5,000
Tríos Activity	12,000	0	-12,000
Ramón E. Betances Floral Offering Activity	750	750	0
Historical Archive Activities	1,000	1,000	0
Casa Rosada Abelardo Díaz Alfaro Activities	500	500	0
Activities Museum of Caguas	6,000	6,000	0
Flag Anniversary	2,000	3,000	1,000
Abelardo Díaz Alfaro Short Story Competition	0	5,000	5,000
Carving Contest - Ana G. Méndez University	300	300	0
José Gautier Benitez National Contest / Puerto Rican Heritage Week	3,000	5,000	2,000
Plastic Artist's Day	1,000	1,000	0
Exhibitions Museum of Arts of Caguas(MUAC)	4,000	4,000	0
Exhibitions Museum of Popular Arts	1,500	1,500	0
Exhibitions and/or Activities Casita Verde	500	500	0
Creole Cultural Impacts	10,000	20,000	10,000
Book Printing	7,500	7,500	0
Artisanal Market / Artisanal Expo	3,500	3,500	0
Presentations Books	2,000	2,000	0
Re-Print Museum Booklets	1,500	1,500	0
<b>Subtotal : Municipal Services Center</b>	<b><u>\$69,550</u></b>	<b><u>\$67,050</u></b>	<b><u>(\$2,500)</u></b>
<b>Total : Other Festivals or Activities</b>	<b><u><u>\$69,550</u></u></b>	<b><u><u>\$67,050</u></u></b>	<b><u><u>(\$2,500)</u></u></b>



## **CITIZEN SERVICES DEPARTMENT**

Myriam Cartagena Martínez, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Department of Citizen Services is created by Executive Order 2005-599 of January 14, 2005. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

This Department is responsible for establishing public policy that seeks to strengthen the vision of each citizen to achieve self-sufficiency and achieve a better quality of life. It is the agent of direct contact with the citizens. It supports, strengthens, and collaborates in the development of low-income citizens to help them achieve their maximum integration and participation in the social and economic processes of the community and achieve their general welfare.

### **LOCATION**

The main offices of the Citizen Services Department are located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center. The Department has offices in different parts of the City which offer services at the Multi Activity Centers for the Elderly, Nutrition Center at the Cagüeno Senior Citizen's Home, Child Care, and collaborations with external agencies.

### **ORGANIZATIONAL STRUCTURE**

The Department is composed of the following budgetary programs: (1) Management and Administration, (2) Transportation, (3) Services to the Elderly (Long Term Private Homes Program, Activity Centers, Home Care, and Nutrition Program), (4) Family Services (Social Area) and (5) Children's Services.

#### *MANAGEMENT AND ADMINISTRATION*

This program plans, organizes, directs, supervises, and controls all the activities of the Citizen Services Department. It also supports the activities of the Office, among other ways, by providing the personnel, work area, equipment, and materials necessary for the development of these activities.

## *TRANSPORTATION*

Under the Paratransit program, the department provides transportation services for recreational, social, and cultural activities. In addition, we also transport citizens to medical appointments. These services are aimed at people with disabilities, the elderly, among others.

## *SERVICES FOR THE ELDERLY*

Through this program, initiatives are developed to meet the needs and improve the quality of life of our senior citizens. Among the main components or services aimed at this sector of the population are:

### LONG-TERM PRIVATE HOMES PROGRAM

Institutionalization services in homes located in Caguas for frail elderly people who do not have human and economic resources to support them in their daily lives. Promote recreation, socialization, health, and nutrition for people over 60 years old.

### PEDRO LA SANTA AND CENTRO DE HATO MULTIPLE ACTIVITIES CENTER FOR THE ELDERLY

The centers offer nutritional, recreational, cultural, social, transportation, and health services.

### HOUSEKEEPERS

These are services of companionship and assistance in the home for frail elderly people. In addition, with the new CDBG proposal (addresses the elderly and people with special needs) the program provides a social worker, a nurse and a psychologist to take care of the needs of the population we serve. As part of these services, we attend to requests for donations of medical equipment, shopping vouchers, hygiene kits, and activity guides to strengthen motor skills and memory. In addition, since it is a dual program, it allows us to offer employment to Caguas citizens.

During this year we are working with a proposal for ARPA funds, which allowed us to contract the Mennonite Hospital home health program to expand the recruitment phase of these caregivers.

### HOME NUTRITION

This program provides clients (frail elderly) with a hot lunch Monday through Friday at home in accordance with the nutritional parameters established by regulatory agencies. The service is aimed at frail elderly who are home alone.

### *FAMILY SERVICES*

Through this program, the needs of other groups in the community are addressed as indicated below:

### SOCIAL AREA

This area allows any citizen who experiences any special need to have access to be attended, guided, and directed by a Social Technician or Social Worker who will elaborate an action plan based on satisfying the need and guiding the citizen to a better state of social welfare.



#### COLLABORATIONS WITH EXTERNAL ORGANIZATIONS

We have collaborative agreements for the provision of program services, ASSMCA, Amigos Acompañantes, among other collaborations such as: MAVI, APSAP, and AARP.

#### *CHILD SERVICES*

Program aimed at strengthening families who study or work by addressing the care of infants and preschoolers. The resources for this program come mainly from the Federal and State Governments.

#### CHILD CARE PROGRAM

This program is subsidized with federal funds administrated by the Administration for the Integral Care of Children (ACUDEN), an agency attached to the Department of the Family of the Government of Puerto Rico. In addition, we have a partnership with the Early Head Start program of the Municipality of Caguas to improve the quality of the service. Through this program we serve an authorized enrollment of 80 children between infants/maternity and preschoolers in 2 centers: Multigenerational and Turabo Ward.

#### PRIVATE CARE CENTERS PROGRAM

The program has the dual role of providing a contribution to working or studying families for payments of Private Care and supporting certified Caguas businesses with private care centers for contracts.

#### **SIGNIFICANT CHANGES**

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) include an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The increase in the Professional Services line item corresponds to the increase in the Private Nursing Home fee from \$1,500 to \$1,800 per month. This increase will allow us to continue offering quality services to our senior citizens. In addition, the General Fund allocation will have \$61,441 in an unrestricted Local Special Fund.

Donations items are in line with actual spending.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Citizen Services Department will have special fund allocations estimated at \$1,317,478.

On the other hand, they will have an additional \$2 million from ARPA funds received in FY 2021-22 to provide solar-powered electric and rechargeable generators for patients who are bedridden or in need of medical equipment.

## CONSOLIDATED BUDGET SUMMARY

Citizen Services	Personnel Expense	General Expense	Total
General Fund	\$1,675,442	\$674,785	\$2,350,227
Special Funds			
HUD -Public Service Program - People with Disabilities (CDBG)	\$0	\$125,138	\$125,138
(CDBG)	\$0	\$40,000	\$40,000
ACUDEN - Child Care Program	\$903,116	\$54,344	\$957,460
DF - Program for the Elderly	\$0	\$194,880	\$194,880
Total Special Funds	\$903,116	\$414,362	\$1,317,478
<b>Consolidated Total</b>	<b>\$2,578,558</b>	<b>\$1,089,147</b>	<b>\$3,667,705</b>

## STATISTICS

CITIZEN SERVICES	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Family Services</b>			
Citizens Served in general	1,120	2,789	3,100
<b>Donations</b>			
Requests	144	164	180
Benefited Families	55	63	70
<b>Child Services</b>			
Child Care (0 to 2 years and 11 months)			
Assigned Enrollment	80	80	80
Impacted Families	35	64	70
Private Center Contracts (0 to 3 and 11 months)	2	3	4
Children Served	18	21	22
<b>Transportation</b>			
Participants	432	231	280
Trips	31,750	24,591	30,000
<b>Services to the Elderly</b>			
Long Term Homes	5	5	6
Impacted Families	24	25	26
Home Helpers -Caregivers			
Auxiliaries	55	79	75
Impacted Families	100	121	150
Home Nutrition Center			
Participants	252	227	235
Food Services	60,805	58,799	60,000
Multiple Activities Center			
Participants	153	81	90
Food Services	26,326	20,551	24,000
Activities	762	522	725
Health Services	4,885	3,199	4,000
Social Service	5,288	4,779	5,000
<b>Attention Focused on the Elderly and Citizens with Special Needs</b>			
Impacted Citizens	554	637	650

## Detailed Budget General Fund

### Citizen Services

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	57,007	251,968	365,964	113,996
9110 Driver Insurance	0	0	22	22
9131 Federal Social Security	5,371	20,414	29,257	8,843
9141 Medical Plan	11,072	23,100	27,300	4,200
9151 State Insurance Fund Benefit	9,073	8,739	12,616	3,877
9171 Christmas Bonus	7,200	8,800	10,400	1,600
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	1,910	2,000	2,000	0
Personnel Expense :	95,723	319,021	451,559	132,538
General Expense :	<u>1,910</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$97,633</u></b>	<b><u>\$321,021</u></b>	<b><u>\$453,559</u></b>	<b><u>\$132,538</u></b>
<b>08 Transportation</b>				
9101 Regular Employees	20,337	84,024	73,200	-10,824
9110 Driver Insurance	61	66	66	0
9131 Federal Social Security	1,862	6,737	5,784	-953
9141 Medical Plan	5,540	10,500	6,300	-4,200
9151 State Insurance Fund Benefit	2,715	2,951	2,534	-417
9171 Christmas Bonus	4,000	4,000	2,400	-1,600
Personnel Expense :	34,515	108,278	90,284	-17,994
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$34,515</u></b>	<b><u>\$108,278</u></b>	<b><u>\$90,284</u></b>	<b><u>(\$17,994)</u></b>
<b>16 Services for the Elderly</b>				
9101 Regular Employees	43,219	470,280	609,252	138,972
9106 Irregular Employees	125,203	130,565	188,513	57,948
9110 Driver Insurance	141	198	220	22
9131 Federal Social Security	15,162	48,126	63,187	15,061
9141 Medical Plan	37,365	52,500	52,500	0
9151 State Insurance Fund Benefit	21,091	21,079	27,681	6,602
9171 Christmas Bonus	25,600	28,000	28,000	0
9221 Food	133,594	125,000	125,000	0
9242 Operating Materials and Supplies	9,942	15,000	15,000	0
9327 Equipment	8,843	1,000	1,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Citizen Services

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>16 Services for the Elderly</b>				
9411 Professional Services	242,813	267,913	340,229	72,316
9412 Non-Professional Services	98,249	125,556	71,556	-54,000
9447 Donations	25,000	25,000	25,000	0
9464 Building Maintenance	1,100	2,000	2,000	0
Personnel Expense :	267,781	750,748	969,353	218,605
General Expense :	<u>519,541</u>	<u>561,469</u>	<u>579,785</u>	<u>18,316</u>
<b>Subtotal :</b>	<b><u>\$787,322</u></b>	<b><u>\$1,312,217</u></b>	<b><u>\$1,549,138</u></b>	<b><u>\$236,921</u></b>
<b>35 Family Services</b>				
9101 Regular Employees	6,948	60,564	83,112	22,548
9106 Irregular Employees	7,576	13,195	19,110	5,915
9131 Federal Social Security	1,352	5,889	8,067	2,178
9141 Medical Plan	3,720	6,300	6,300	0
9151 State Insurance Fund Benefit	3,348	2,579	3,533	954
9171 Christmas Bonus	3,154	3,200	3,200	0
9242 Operating Materials and Supplies	980	1,000	1,000	0
9447 Donations	22,314	40,000	37,000	-3,000
Personnel Expense :	26,098	91,727	123,322	31,595
General Expense :	<u>23,294</u>	<u>41,000</u>	<u>38,000</u>	<u>-3,000</u>
<b>Subtotal :</b>	<b><u>\$49,392</u></b>	<b><u>\$132,727</u></b>	<b><u>\$161,322</u></b>	<b><u>\$28,595</u></b>
<b>44 Children's Services</b>				
9101 Regular Employees	7,937	29,676	34,176	4,500
9131 Federal Social Security	1,112	2,332	2,676	344
9141 Medical Plan	1,876	2,100	2,100	0
9151 State Insurance Fund Benefit	1,005	1,021	1,172	151
9171 Christmas Bonus	9,200	800	800	0
9412 Non-Professional Services	40,075	45,000	45,000	0
9447 Donations	8,000	8,000	10,000	2,000
Personnel Expense :	21,130	35,929	40,924	4,995
General Expense :	<u>48,075</u>	<u>53,000</u>	<u>55,000</u>	<u>2,000</u>
<b>Subtotal :</b>	<b><u>\$69,205</u></b>	<b><u>\$88,929</u></b>	<b><u>\$95,924</u></b>	<b><u>\$6,995</u></b>

Model Budget 2023-2024

## Detailed Budget General Fund

### Citizen Services

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>Total : Citizen Services</b>				
Personnel Expense :	445,247	1,305,703	1,675,442	369,739
General Expense :	<u>592,820</u>	<u>657,469</u>	<u>674,785</u>	<u>17,316</u>
<b>Total :</b>	<b><u><u>\$1,038,067</u></u></b>	<b><u><u>\$1,963,172</u></u></b>	<b><u><u>\$2,350,227</u></u></b>	<b><u><u>\$387,055</u></u></b>



## Positions and Salaries Budget Fiscal Year 2023-2024

### Citizen Services

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	4	12	0	6,728	0	80,736
Regular	Management Assistant	1	12	0	2,156	0	25,872
Regular	Heavy Motor Vehicle Cond.	1	12	0	1,759	0	21,108
Regular	Senior Accountant	1	12	0	2,400	0	28,800
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,820	0	21,840
Regular	Sub-Director	1	12	0	4,160	0	49,920
Regular	Social and Human Services Technician	1	12	0	2,200	0	26,400
<b>Subtotal : Administration</b>		<b><u>13</u></b>			<b><u>\$30,497</u></b>	<b><u>\$0</u></b>	<b><u>\$365,964</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>13</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Transportation</b>							
Regular	Heavy Motor Vehicle Cond.	2	12	0	3,450	0	41,400
Regular	Social Worker	1	12	0	2,650	0	31,800
<b>Subtotal : Transportation</b>		<b><u>3</u></b>			<b><u>\$6,100</u></b>	<b><u>\$0</u></b>	<b><u>\$73,200</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>3</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Services for the Elderly</b>							
Regular	Center Administrator	2	12	0	5,009	0	60,108
Regular	Cook	2	12	0	3,325	0	39,900
Regular	Heavy Motor Vehicle Cond.	3	12	0	5,087	0	61,044
Regular	Cond. of Light Motor Vehicle	4	12	0	6,997	0	83,964
Regular	Administrative Affairs Coordinator	1	12	0	2,043	0	24,516
Regular	Cleaning Employee	1	12	0	1,657	0	19,884
Regular	Food Service Manager	3	12	0	5,205	0	62,460
Regular	Nurse Practitioner	2	12	0	3,566	0	42,792
Regular	General Nurse Practitioner	2	12	0	5,582	0	66,984
Regular	Projects and Programs Manager	1	12	0	3,250	0	39,000
Irregular	Ir-Office Assistant	2	0	52	3,185	0	38,220
Irregular	Ir-Cook	4	0	52	6,056	0	72,670
Irregular	Ir-Heavy Vehicle Driver	1	0	52	1,691	0	20,293

## Positions and Salaries Budget Fiscal Year 2023-2024

### Citizen Services

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Irregular	Ir-Brigade Worker	3	0	52	4,778	0	57,330
Regular	Administrative Supervisor	1	12	0	2,000	0	24,000
Regular	Social and Human Services Technician	2	12	0	4,400	0	52,800
Regular	Social Worker	1	12	0	2,650	0	31,800
<b>Subtotal : Services for the Elderly</b>		<b><u>35</u></b>			<b><u>\$66,480</u></b>	<b><u>\$0</u></b>	<b><u>\$797,765</u></b>

**Positions : Confidence : 0      Regular : 25      Transitory : 0      Irregular : 10**

### Program : Family Services

Regular	Center Administrator	1	12	0	2,350	0	28,200
Irregular	Ir-Cleaning Employee	1	0	52	1,593	0	19,110
Regular	Social and Human Services Technician	2	12	0	4,576	0	54,912
<b>Subtotal : Family Services</b>		<b><u>4</u></b>			<b><u>\$8,519</u></b>	<b><u>\$0</u></b>	<b><u>\$102,222</u></b>

**Positions : Confidence : 0      Regular : 3      Transitory : 0      Irregular : 1**

### Program : Children's Services

Regular	Executive Supervisor	1	12	0	2,608	240	34,176
<b>Subtotal : Children's Services</b>		<b><u>1</u></b>			<b><u>\$2,608</u></b>	<b><u>\$240</u></b>	<b><u>\$34,176</u></b>

**Positions : Confidence : 0      Regular : 1      Transitory : 0      Irregular : 0**

**Total : Citizen Services      56      \$114,204      \$240      \$1,373,327**

**Positions : Confidence : 1      Regular : 45      Transitory : 0      Irregular : 11**

## Detailed Budget Professional Services

### Citizen Services

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Services for the Elderly</b>			
Federal Funds Accounting Advisor	8,000	8,000	0
Private Nursing Homes	259,913	332,229	72,316
<b>Subtotal : Services for the Elderly</b>	<b><u>\$267,913</u></b>	<b><u>\$340,229</u></b>	<b><u>\$72,316</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$267,913</u></u></b>	<b><u><u>\$340,229</u></u></b>	<b><u><u>\$72,316</u></u></b>

## Detailed Budget Non-Professional Services

### Citizen Services

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Services for the Elderly Home</b>			
Helpers - Senior Citizens	54,000	0	-54,000
Home Nutrition - Elderly People	39,556	39,556	0
Transportation of Participants	32,000	32,000	0
<b>Subtotal : Services for the Elderly</b>	<b><u>\$125,556</u></b>	<b><u>\$71,556</u></b>	<b><u>(\$54,000)</u></b>
<b>Program: Children's Services</b>			
Access Child Care Services in Centers	45,000	45,000	0
<b>Subtotal : Children's Services</b>	<b><u>\$45,000</u></b>	<b><u>\$45,000</u></b>	<b><u>\$0</u></b>
<b>Total : Non-Professional Services</b>	<b><u><u>\$170,556</u></u></b>	<b><u><u>\$116,556</u></u></b>	<b><u><u>(\$54,000)</u></u></b>

## Detailed Budget Donations

### Citizen Services

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Services for the Elderly</b>			
Gold Club, Inc.	25,000	25,000	0
<b>Subtotal : Services for the Elderly</b>	<b><u>\$25,000</u></b>	<b><u>\$25,000</u></b>	<b><u>\$0</u></b>
<b>Program: Family Services</b>			
Give Value for your life	3,000	2,000	-1,000
Donations to Individuals	25,000	25,000	0
Institute of Orientation and Family Therapy	5,000	5,000	0
Our PR LGBTT Family	5,000	0	-5,000
American Cancer Society	2,000	5,000	3,000
<b>Subtotal : Family Services</b>	<b><u>\$40,000</u></b>	<b><u>\$37,000</u></b>	<b><u>(\$3,000)</u></b>
<b>Program: Children's Services</b>			
Source of Hope Project, Inc.	8,000	10,000	2,000
<b>Subtotal : Children's Services</b>	<b><u>\$8,000</u></b>	<b><u>\$10,000</u></b>	<b><u>\$2,000</u></b>
<b>Total : Donations</b>	<b><u><u>\$73,000</u></u></b>	<b><u><u>\$72,000</u></u></b>	<b><u><u>(\$1,000)</u></u></b>



## **HOUSING DEPARTMENT**

Clara Cruz Díaz, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Municipal Housing Department is created by Executive Order AOB 93-001 of May 4, 1993 and Resolution No. 37, Series 1992-93. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Housing Department's main objective is to provide support to low and moderate-income families in obtaining safe and sanitary housing through the purchase, rental, or rehabilitation of their own residence. In addition, it supports homeowners through professional counseling to prevent and mitigate the loss of their homes.

### **LOCATION**

The Housing Department is located at Consolidated Medical Plaza, 4th Floor, Room No. 407, 201 José Gautier Benítez Avenue, Rt. No. 1.

### **ORGANIZATIONAL STRUCTURE**

The Housing Department is organized into the following budget programs: Administration and Management, Rental Subsidy, Project Development, HOME Program, Housing Rehabilitation Program, Mortgage Debtor Assistance, and Emergency Solution Grant Program.

#### *ADMINISTRATION AND MANAGEMENT*

This program is responsible for planning, coordinating, and implementing the Department's management procedures and administrative controls. In addition, it implements public policy on housing events or issues and ensures compliance with the objectives and work plan. In order to maximize resources, raise the quality standards of services, and ensure transparency and sound administration of transactions, this program supports the Fiscal Administration Unit.

#### *RENT SUBSIDY*

This program provides support to low and moderate-income families by providing a subsidy on the rental payment of the housing unit. Section 8 Programs are administrated under this program.



### *PROJECT DEVELOPMENT AND HOME PROGRAM*

The purpose of this program is to make our city a City of Homeowners. To meet this objective, we support people in identifying and obtaining their first home by granting donations for the prompt payment of a house. The Project Development Area is in charge of identifying housing opportunities or alternatives, either for purchase or rental.

The Office of Federal Housing, better known as HUD, created a new program called HOME ARP, to provide services for the homeless population, specifically to non-profit organizations that assist homeless families. Eligible activities may be for acquisition, rehabilitation, and construction of housing or shelters. It may also include activities to provide rental housing vouchers and supportive services.

### *HOUSING REHABILITATION PROGRAM*

The purpose of the Minimum Rehabilitation Program is to assist low-income families by granting donations of building materials to bring housing units up to basic quality standards.

This program is currently in transition with the Repair and Improvement Program which provides construction materials and labor funded by federal ARPA funds.

### *MORTGAGE DEBTOR RELIEF PROGRAM*

This program provides housing counseling for loss prevention and mitigation through Collaborative Agreements with two HUD-approved One Stop Centers.

### *EMERGENCY SOLUTION GRANT (ESG)*

Federal emergency assistance program for people who are homeless or experiencing a crisis that could lead them to lose their homes. The Housing Department is currently the Program Administrator, allocating benefits to several non-profit institutions in Caguas to provide services for emergency shelter, outreach, prevention, and rapid housing.

## **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

General Expense items reflect no changes.

On the other hand, in addition to the recommended budget allocations under the General Fund, it should be noted that the Housing Department will have special fund allocations estimated at \$8,699,180.

In addition, they will have \$6.1 million from ARPA Funds received in FY 2021-22 for the following programs: \$1M Home Assistance - Utility Payments, \$2M Home Assistance - Home Repair and Improvement, and \$3.1M Senior Housing (CUT).

## CONSOLIDATED BUDGET SUMMARY

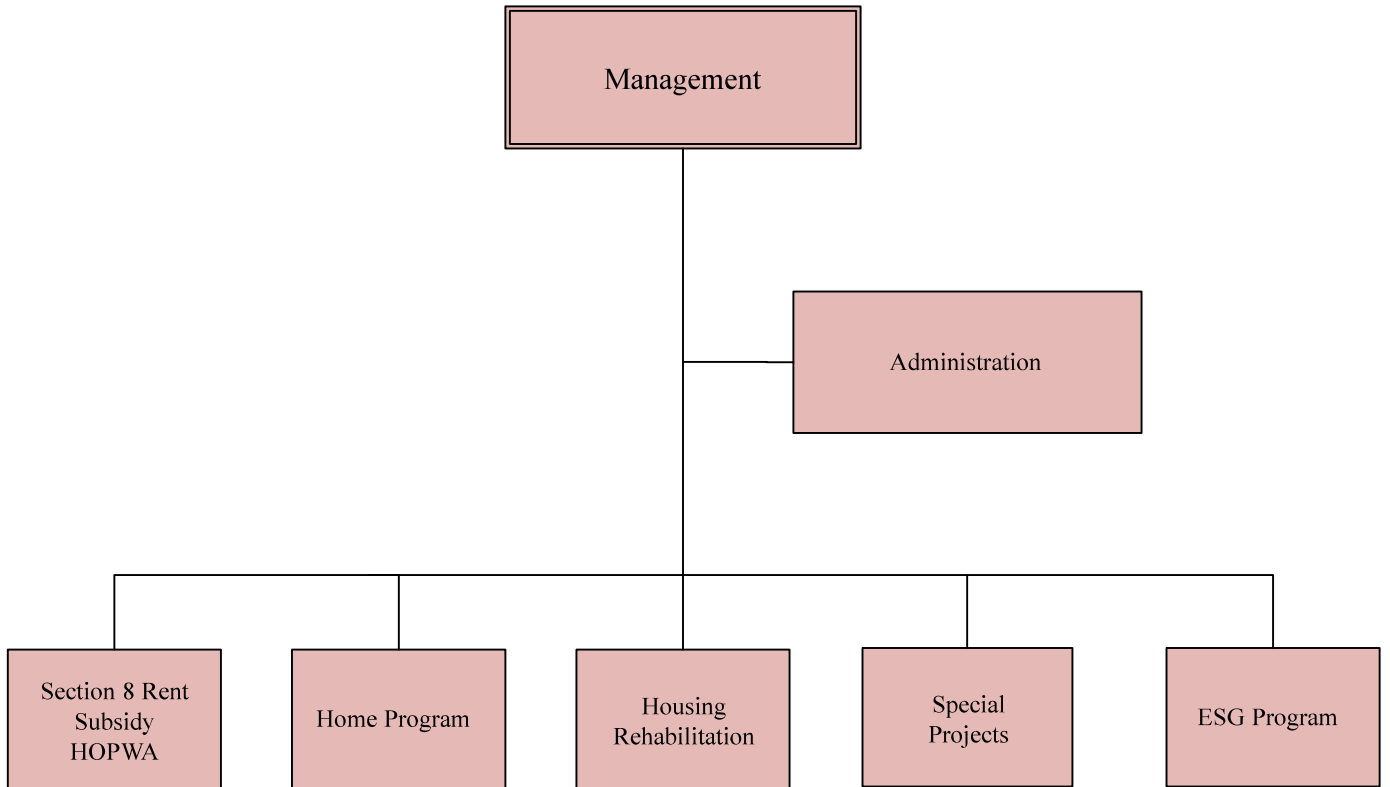
Housing	Personnel Expense	General Expense	Total
General Fund	\$903,454	\$30,611	\$934,065
Special Funds			
HUD - Section 8	\$671,535	\$7,023,554	\$7,695,089
HUD - HOME Program	\$23,593	\$830,530	\$854,123
HUD - Emergency Solution Grant Program (ESG)	\$0	\$149,968	\$149,968
Total Special Funds	\$695,128	\$8,004,052	\$8,699,180
<b>Consolidated Total</b>	<b>\$1,598,582</b>	<b>\$8,034,663</b>	<b>\$9,633,245</b>

## STATISTICS

HOUSING	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Rent Subsidy</b>			
Subsidies Granted	79	173	100
Benefited Families	1,400	1,330	1,400
Orientations Provided	620	232	300
Own Home	1	1	2
Fraud Investigations Conducted	28	188	50
Recovered Funds	\$9,643	\$34,776	\$10,000
<b>Projects and HOME Program</b>			
Benefited Families First Home	22	8	10
Development of Social Interest Projects	1	0	1
Additional Housing Units	0	0	21
<b>Minimum Rehabilitation Program</b>			
Benefited Families	81	93	*
Impacted Communities	11	11	*
<b>ARPA Repair and Improvement Program</b>			
Benefited Families	0	0	50
<b>ESG Program</b>			
Benefited Families Includes COVID Funds *(includes Organizations that receive funds)"	54	*1,493	*1,500

\*Rehabilitation requests will be attended to with ARPA funds

# MUNICIPAL HOUSING



## Detailed Budget General Fund

### Housing

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	326,947	367,728	485,796	118,068
9110 Driver Insurance	0	22	0	-22
9131 Federal Social Security	25,685	28,995	38,027	9,032
9141 Medical Plan	17,607	29,400	29,400	0
9151 State Insurance Fund Benefit	7,716	7,964	10,444	2,480
9171 Christmas Bonus	8,800	11,200	11,200	0
9450 Rent of Buildings	30,611	30,611	30,611	0
Personnel Expense :	386,755	445,309	574,867	129,558
General Expense :	<u>30,611</u>	<u>30,611</u>	<u>30,611</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$417,366</u></b>	<b><u>\$475,920</u></b>	<b><u>\$605,478</u></b>	<b><u>\$129,558</u></b>
<b>02 Rent Subsidy</b>				
9101 Regular Employees	70,812	70,812	93,192	22,380
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	5,662	5,664	7,377	1,713
9141 Medical Plan	7,263	8,400	8,400	0
9151 State Insurance Fund Benefit	1,556	1,556	2,025	469
9171 Christmas Bonus	3,200	3,200	3,200	0
Personnel Expense :	88,524	89,676	114,238	24,562
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$88,524</u></b>	<b><u>\$89,676</u></b>	<b><u>\$114,238</u></b>	<b><u>\$24,562</u></b>
<b>31 Home Program</b>				
9101 Regular Employees	18,732	18,732	23,232	4,500
9131 Federal Social Security	1,494	1,495	1,839	344
9141 Medical Plan	1,756	2,100	2,100	0
9151 State Insurance Fund Benefit	411	411	505	94
9171 Christmas Bonus	800	800	800	0
Personnel Expense :	23,193	23,538	28,476	4,938
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$23,193</u></b>	<b><u>\$23,538</u></b>	<b><u>\$28,476</u></b>	<b><u>\$4,938</u></b>
<b>42 Housing Rehabilitation</b>				
9101 Regular Employees	101,437	103,692	153,036	49,344

Model Budget 2023-2024

## Detailed Budget General Fund

### Housing

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>42 Housing Rehabilitation</b>				
9110 Driver Insurance	25	44	44	0
9131 Federal Social Security	8,250	8,302	12,077	3,775
9141 Medical Plan	4,245	12,600	12,600	0
9151 State Insurance Fund Benefit	2,833	2,282	3,316	1,034
9171 Christmas Bonus	6,400	4,800	4,800	0
Personnel Expense :	123,190	131,720	185,873	54,153
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$123,190</u></b>	<b><u>\$131,720</u></b>	<b><u>\$185,873</u></b>	<b><u>\$54,153</u></b>
<b>Total : Housing</b>				
Personnel Expense :	621,662	690,243	903,454	213,211
General Expense :	<u>30,611</u>	<u>30,611</u>	<u>30,611</u>	<u>0</u>
<b>Total :</b>	<b><u>\$652,273</u></b>	<b><u>\$720,854</u></b>	<b><u>\$934,065</u></b>	<b><u>\$213,211</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Housing

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	2	12	0	4,406	0	52,872
Regular	Senior Accountant	1	12	0	2,496	0	29,952
Regular	Director	1	12	0	5,775	0	69,300
Regular	Projects and Programs Manager	2	12	0	6,760	0	81,120
Regular	Administrative Affairs Officer	1	12	0	1,979	0	23,748
Regular	Senior Housing Officer	1	12	0	2,400	0	28,800
Regular	Executive Officer	1	12	0	2,269	0	27,228
Regular	Sub-Director	1	12	0	4,160	326	53,832
Regular	Administrative Supervisor	1	12	0	2,410	0	28,920
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Social and Human Services Technician	1	12	0	2,200	0	26,400
Regular	Social Worker	1	12	0	2,650	0	31,800
<b>Subtotal : Administration</b>		<b><u>14</u></b>			<b><u>\$40,157</u></b>	<b><u>\$326</u></b>	<b><u>\$485,796</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>14</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Rent Subsidy</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,917	0	23,004
Regular	Municipal Inspector	3	12	0	5,698	151	70,188
<b>Subtotal : Rent Subsidy</b>		<b><u>4</u></b>			<b><u>\$7,615</u></b>	<b><u>\$151</u></b>	<b><u>\$93,192</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>4</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Home Program</b>							
Regular	Administrative Affairs Officer	1	12	0	1,936	0	23,232
<b>Subtotal : Home Program</b>		<b><u>1</u></b>			<b><u>\$1,936</u></b>	<b><u>\$0</u></b>	<b><u>\$23,232</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>1</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Housing Rehabilitation</b>							
Regular	Municipal Inspector	1	12	0	1,850	0	22,200
Regular	Administrative Affairs Officer	1	12	0	1,896	0	22,752



## Positions and Salaries Budget Fiscal Year 2023-2024

### Housing

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Regular	Senior Housing Officer	3	12	0	7,392	0	88,704
Regular	Worker	1	12	0	1,615	0	19,380
<b>Subtotal : Housing Rehabilitation</b>		<u>6</u>			<u>\$12,753</u>	<u>\$0</u>	<u>\$153,036</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>6</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Housing</b>		<u>25</u>			<u>\$62,461</u>	<u>\$477</u>	<u>\$755,256</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>25</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		



## **EDUCATION DEPARTMENT**

Mayra Lee Franco Colón, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Municipal Department of Education was created by Ordinance No. 75, Series: 1979-80. Executive Order No. 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The purpose of this Department is to ensure that the educational services provided to the City's children, youth, and adults enable them to learn to the best of their ability so that they may be fulfilled and productive citizens in the future, of benefit to themselves, their families and their community.

### **LOCATION**

The main offices of the Education Department are located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center. In addition, through the Library Services Circuit it has a presence in the following municipal facilities:

- Native Neurodigital Center Santa Elvira, Urb. Santa Elvira, Santa Elena Street.
- Bairoa Native Neurodigital Center, Urb. Bairoa, 5 Los Criollos Street.
- Pedro Albizu Campos Municipal Library, 38 Padiá Street.
- Native Knowledge Centers.

### **ORGANIZATIONAL STRUCTURE**

The Municipal Education Department is organized under the following budget programs: (1) Fiscal Management and Administration, (2) Education, (3) School Transportation, (4) Youth Services and (5) Municipal Service Center.

#### *FISCAL MANAGEMENT AND ADMINISTRATION*

This program is responsible for directing, supervising, planning, organizing, and managing all the activities of the Municipal Education Department. In addition, it supports the activities of the other programs, providing the personnel, work area, equipment, and materials necessary for their development.

### *EDUCATION*

Through this program, the Caguas Educating City Initiative is working to focus the city's commitment to the comprehensive education of its citizens. It is committed to education as a tool for social transformation, in which all city stakeholders are involved. It is a city project based on dialogue with the government, society, and the cities of the world.

This program also offers services to students such as scholarships at the primary, secondary, and university levels; donations for tuition, uniforms, books, other related expenses, and special education projects, among other services.

### *TRANSPORTATION*

This program offers school transportation to children and young people from different sectors of the city. The Autonomous Municipality of Caguas complements the allocation of state funds and coordinates everything related to school transportation.

### *YOUTH SERVICES*

Under this program, the Summer Camp is administrated, offering services to young people between the ages of 13 and 17, thus contributing to their personal development.

### *MUNICIPAL SERVICE CENTER*

This program manages the Library Services Circuit, which operates at the Santa Elvira Native Neurodigital Center, the Bairoa Native Neurodigital Center, the Pedro Albizu Campos Municipal Library and the Native Knowledge Centers. Through this Circuit, technological training, tutoring, and Internet services, among others, are offered.

## **OBJECTIVES AND PRIORITIES**

- Promote a creative response to the development of the knowledge economy.
- Promote education and competitiveness in Caguas and the East Central Region of Puerto Rico through innovative projects in the areas of science, mathematics, and technology.
- Improve student learning levels through a variety of family educational development activities, including traditional literacy and information technology.
- Improve learning levels in core subjects through various academic enrichment activities in regular, evening, summer, and other face-to-face and non-face-to-face periods.
- Improve student retention levels through the creation of internal and external alliances at different levels: District, Region, School, Municipality, and Public and Private Institutions.
- Promote the integral development of students through their participation in departmental projects aimed at improving their academic performance and developing appropriate lifestyles.
- Contribute to academic enrichment by providing teaching support services that motivate students to stay in school, attend classes, and develop their character within the framework of peaceful behavior.

- Contribute to the academic leadership development of teachers, counselors, principals, and students.
- Promote the enjoyment of science and technology as an act of lifelong learning.
- Expand the scope of the Department's projects by seeking external resources.

### SIGNIFICANT CHANGES

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Professional Services line item is created in the Education Program to hire the services of an Educational Programs Advisor and a resource for Educational Workshops. The Donations and Miscellaneous items are adjusted to actual expenses.

The increase in the Activities line item corresponds to the allocation of funds for Delivery of School Materials, Purchase of Medals, Diplomas and Awards, Recognition of Distinguished Graduates, and Educational Week.

The Department of Education will have special fund allocations estimated at \$1,958,300.

On the other hand, they will have \$50K for the Educating City Program in an unrestricted Local Special Fund and \$1.6M from ARPA Funds received in FY 2021-22 for the Tutoring Program.

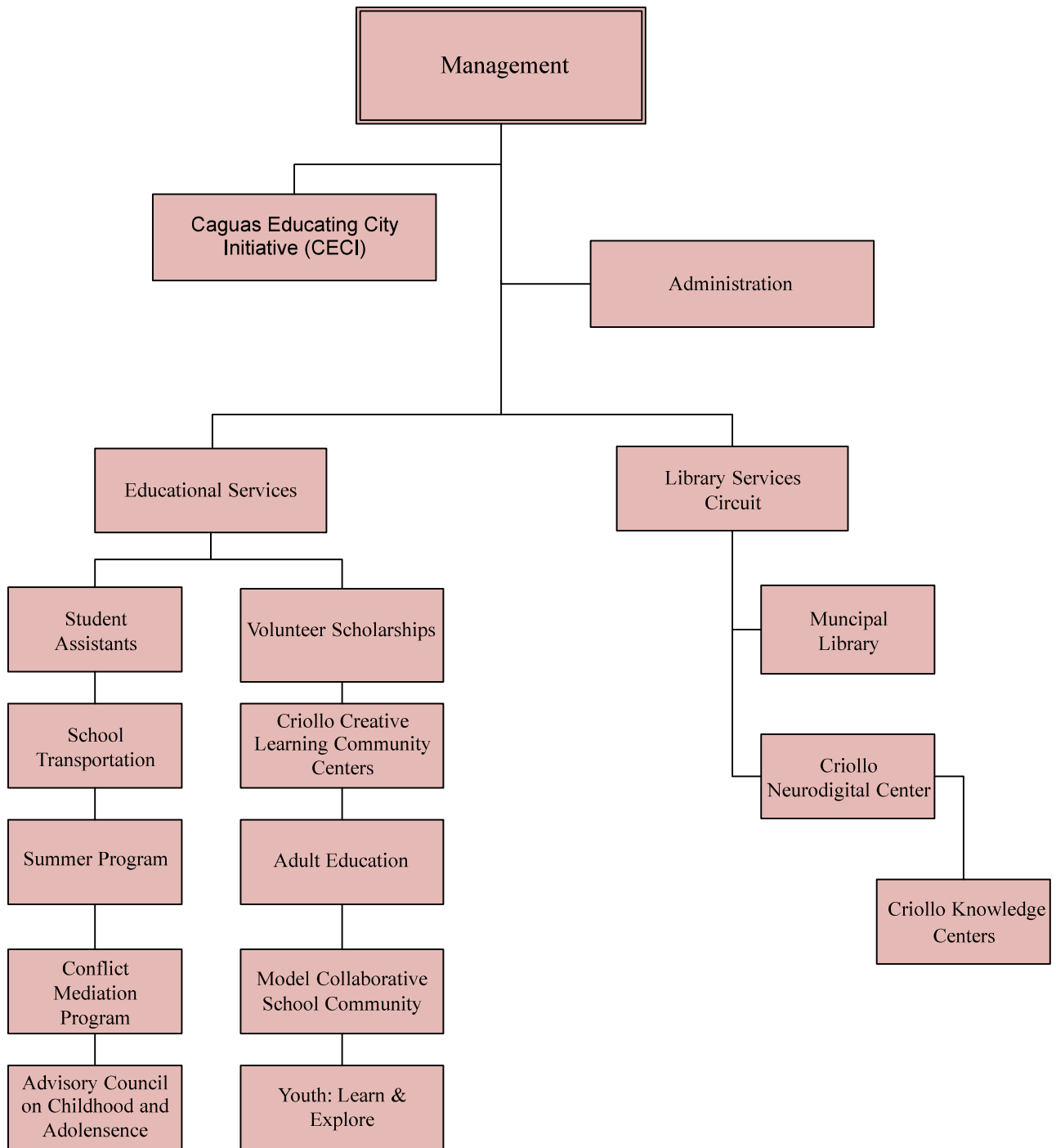
### CONSOLIDATED BUDGET SUMMARY

Education	Personnel Expense	General Expense	Total
General Fund	\$681,250	\$1,293,248	\$1,974,498
Special Funds			
DE- Library Services Program	\$0	\$18,000	\$18,000
DE - XXIst Century Academic Learning Center	\$0	\$810,000	\$810,000
DE - School Transportation	\$0	\$990,100	\$990,100
English/Civics Program	\$0	\$140,200	\$140,200
Total Special Funds	\$0	\$1,958,300	\$1,958,300
<b>Consolidated Total</b>	<b>\$681,250</b>	<b>\$3,251,548</b>	<b>\$3,932,798</b>

## STATISTICS

<b>EDUCATION</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Education</b>			
Citizens Served	1,812	2,007	2,100
Donations	40	43	55
Scholarships	62	64	65
School Aid	1,627	1,655	1,700
Workshops-Participants	220	302	300
School Transportation-Participants	846	846	846
<b>Youth Services</b>			
Impacted Children, Youth, Parents and Teachers	607	583	600
<b>Library Services Circuit</b>			
Information Search	2,100	2,015	2,200
Technology Workshops-Participants	435	491	550
Tutoring (contact hours)	980	1,189	1,200
Computers (public use and wireless)	1,024	1,238	1,500

# MUNICIPAL EDUCATION





## Detailed Budget General Fund

### Education

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	44,469	177,276	229,560	52,284
9106 Irregular Employees	11,376	0	0	0
9110 Driver Insurance	15	0	22	22
9131 Federal Social Security	5,098	14,391	18,392	4,001
9141 Medical Plan	7,520	12,600	12,600	0
9151 State Insurance Fund Benefit	3,274	3,098	3,988	890
9171 Christmas Bonus	4,800	4,800	4,800	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	197	200	200	0
9465 Miscellaneous	1,306	400	5,400	5,000
Personnel Expense :	82,552	218,165	275,362	57,197
General Expense :	<u>1,503</u>	<u>600</u>	<u>5,600</u>	<u>5,000</u>
<b>Subtotal :</b>	<b><u>\$84,055</u></b>	<b><u>\$218,765</u></b>	<b><u>\$280,962</u></b>	<b><u>\$62,197</u></b>
<b>07 Education</b>				
9101 Regular Employees	11,292	78,786	115,632	36,846
9131 Federal Social Security	925	6,274	9,093	2,819
9141 Medical Plan	1,900	8,400	8,400	0
9151 State Insurance Fund Benefit	986	1,397	2,021	624
9171 Christmas Bonus	800	3,200	3,200	0
9201 Office Supplies	73	150	150	0
9242 Operating Materials and Supplies	1,464	1,500	1,500	0
9411 Professional Services	0	0	45,000	45,000
9412 Non-Professional Services	0	2,250	2,250	0
9447 Donations	17,600	25,000	5,000	-20,000
9448 Municipal Contributions	710,000	710,000	710,000	0
9449 Scholarships	23,500	25,000	25,000	0
9450 Rent of Buildings	36,000	36,000	36,000	0
9484 Other Festivals or Activities	62,775	5,000	110,000	105,000
Personnel Expense :	15,903	98,057	138,346	40,289
General Expense :	<u>851,412</u>	<u>804,900</u>	<u>934,900</u>	<u>130,000</u>
<b>Subtotal :</b>	<b><u>\$867,315</u></b>	<b><u>\$902,957</u></b>	<b><u>\$1,073,246</u></b>	<b><u>\$170,289</u></b>

Model Budget 2023-2024

## Detailed Budget General Fund

### Education

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>08 Transportation</b>				
9101 Regular Employees	8,853	29,424	33,924	4,500
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	738	2,313	2,657	344
9141 Medical Plan	1,876	2,100	2,100	0
9151 State Insurance Fund Benefit	514	514	591	77
9171 Christmas Bonus	800	800	800	0
9422 Student Transportation	0	164,912	164,912	0
Personnel Expense :	12,797	35,173	40,094	4,921
General Expense :	<u>0</u>	<u>164,912</u>	<u>164,912</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$12,797</u></b>	<b><u>\$200,085</u></b>	<b><u>\$205,006</u></b>	<b><u>\$4,921</u></b>
<b>12 Youth Service</b>				
9411 Professional Services	4,400	13,000	45,000	32,000
9484 Other Festivals or Activities	988	1,000	0	-1,000
Personnel Expense :	0	0	0	0
General Expense :	<u>5,388</u>	<u>14,000</u>	<u>45,000</u>	<u>31,000</u>
<b>Subtotal :</b>	<b><u>\$5,388</u></b>	<b><u>\$14,000</u></b>	<b><u>\$45,000</u></b>	<b><u>\$31,000</u></b>
<b>18 Municipal Services Center</b>				
9101 Regular Employees	51,376	132,036	169,020	36,984
9106 Irregular Employees	13,246	13,195	19,110	5,915
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	5,494	11,604	14,885	3,281
9141 Medical Plan	11,351	14,700	14,700	0
9151 State Insurance Fund Benefit	3,226	2,581	3,311	730
9171 Christmas Bonus	7,200	6,400	6,400	0
9201 Office Supplies	385	400	400	0
9215 Maintenance Materials	395	400	400	0
9235 Telephone and Communications Expenses	7,794	12,888	12,888	0
9407 Library Maintenance	1,843	1,400	1,400	0
9411 Professional Services	76,279	86,748	86,748	0
9412 Non-Professional Services	28,584	40,000	40,000	0
9461 Equipment Maintenance	0	1,000	1,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Education

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>18 Municipal Services Center</b>				
Personnel Expense :	91,909	180,538	227,448	46,910
General Expense :	<u>115,280</u>	<u>142,836</u>	<u>142,836</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$207,189</u></b>	<b><u>\$323,374</u></b>	<b><u>\$370,284</u></b>	<b><u>\$46,910</u></b>
<b>Total : Education</b>				
Personnel Expense :	203,161	531,933	681,250	149,317
General Expense :	<u>973,583</u>	<u>1,127,248</u>	<u>1,293,248</u>	<u>166,000</u>
<b>Total :</b>	<b><u>\$1,176,744</u></b>	<b><u>\$1,659,181</u></b>	<b><u>\$1,974,498</u></b>	<b><u>\$315,317</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Education

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,000	0	24,000
Regular	Cond. of Light Motor Vehicle	1	12	0	1,646	0	19,752
Regular	Director	1	12	0	5,500	0	66,000
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
Regular	Executive Officer	1	12	0	2,444	0	29,328
Regular	Sub-Director	1	12	0	4,160	0	49,920
<b>Subtotal : Administration</b>		<b><u>6</u></b>			<b><u>\$19,130</u></b>	<b><u>\$0</u></b>	<b><u>\$229,560</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>6</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Education</b>							
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Socioeconomic Development Coordinator	1	12	0	2,098	0	25,176
Regular	Executive Officer	1	12	0	3,138	0	37,656
Regular	Executive Supervisor	1	12	0	2,550	0	30,600
<b>Subtotal : Education</b>		<b><u>4</u></b>			<b><u>\$9,636</u></b>	<b><u>\$0</u></b>	<b><u>\$115,632</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>4</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Transportation</b>							
Regular	Executive Officer	1	12	0	2,827	0	33,924
<b>Subtotal : Transportation</b>		<b><u>1</u></b>			<b><u>\$2,827</u></b>	<b><u>\$0</u></b>	<b><u>\$33,924</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>1</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Municipal Service Center</b>							
Regular	Administrative Affairs Assistant	3	12	0	5,421	0	65,052
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Digitized Programs Educator	1	12	0	2,396	0	28,752
Irregular	Ir-Brigade Worker	1	0	52	1,593	0	19,110
Regular	Administrative Affairs Officer	1	12	0	1,750	0	21,000
Regular	Executive Officer	1	12	0	2,668	0	32,016

## Positions and Salaries Budget Fiscal Year 2023-2024

### Education

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
Subtotal : Municipal Service Center		<u>8</u>			<u>\$15,678</u>	<u>\$0</u>	<u>\$188,130</u>
Positions :	Confidence : <u>0</u>	Regular : <u>7</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		
Total : Education		<u>19</u>			<u>\$47,271</u>	<u>\$0</u>	<u>\$567,246</u>
Positions :	Confidence : <u>1</u>	Regular : <u>18</u>	Transitory : <u>0</u>		Irregular : <u>1</u>		

## Detailed Budget Professional Services

### Education

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Education</b>			
Educational Programs Advisor	0	30,000	30,000
Educational Workshops	0	15,000	15,000
<b>Subtotal : Education</b>	<b><u>\$0</u></b>	<b><u>\$45,000</u></b>	<b><u>\$45,000</u></b>
<b>Program: Youth Service</b>			
Summer Program - Caguas Adventure	13,000	0	-13,000
Employment Experiences Program (Summer)	0	45,000	45,000
<b>Subtotal : Youth Service</b>	<b><u>\$13,000</u></b>	<b><u>\$45,000</u></b>	<b><u>\$32,000</u></b>
<b>Program: Municipal Services Center</b>			
Librarians	11,748	11,748	0
Tutors	75,000	75,000	0
<b>Subtotal : Municipal Services Center</b>	<b><u>\$86,748</u></b>	<b><u>\$86,748</u></b>	<b><u>\$0</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$99,748</u></u></b>	<b><u><u>\$176,748</u></u></b>	<b><u><u>\$77,000</u></u></b>



## Detailed Budget Non-Professional Services

### Education

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Education</b>			
College Board Education Services	2,250	2,250	0
<b>Subtotal : Education</b>	<u><b>\$2,250</b></u>	<u><b>\$2,250</b></u>	<u><b>\$0</b></u>
<b>Program: Municipal Services Center</b>			
Library Assistants - Researchers	40,000	40,000	0
<b>Subtotal : Municipal Services Center</b>	<u><b>\$40,000</b></u>	<u><b>\$40,000</b></u>	<u><b>\$0</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$42,250</b></u></u>	<u><u><b>\$42,250</b></u></u>	<u><u><b>\$0</b></u></u>

## Detailed Budget Donations

<b>Education</b>	<b>Actual 2022-23</b>	<b>Recommended 2023-24</b>	<b>Change</b>
<b>Program: Education</b>			
Uniforms, School Shoes and Other Aids	25,000	5,000	-20,000
<b>Subtotal : Education</b>	<b><u>\$25,000</u></b>	<b><u>\$5,000</u></b>	<b><u>(\$20,000)</u></b>
<b>Total : Donations</b>	<b><u>\$25,000</u></b>	<b><u>\$5,000</u></b>	<b><u>(\$20,000)</u></b>

## Detailed Budget Municipal Contribution

Education	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Education</b>			
INTECO	710,000	710,000	0
<b>Subtotal : Education</b>	<b><u>\$710,000</u></b>	<b><u>\$710,000</u></b>	<b><u>\$0</u></b>
<b>Total : Municipal Contribution</b>	<b><u>\$710,000</u></b>	<b><u>\$710,000</u></b>	<b><u>\$0</u></b>

## Detailed Budget Other Festivals or Activities

### Education

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Education</b>			
Collaborative Model Activities and Promotions	5,000	0	-5,000
School Materials	0	50,000	50,000
Medals, Diplomas and Awards	0	20,000	20,000
Distinguished Graduates Recognition	0	20,000	20,000
Education Week	0	20,000	20,000
<b>Subtotal : Education</b>	<b><u>\$5,000</u></b>	<b><u>\$110,000</u></b>	<b><u>\$105,000</u></b>
<b>Program: Youth Service</b>			
Activities Summer Program - Caguas Adventure	1,000	0	-1,000
<b>Subtotal : Youth Service</b>	<b><u>\$1,000</u></b>	<b><u>\$0</u></b>	<b><u>(\$1,000)</u></b>
<b>Total : Other Festivals or Activities</b>	<b><u>\$6,000</u></b>	<b><u>\$110,000</u></b>	<b><u>\$104,000</u></b>

## **HEAD START PROGRAM**

Margot Vélez Meléndez, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Head Start Program is created by Executive Order No. 2005-599 of January 14, 2005 and Resolution No. 05A-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The Autonomous Municipality of Caguas is a direct recipient of the Head Start & Early Head Start Program and is legally and fiscally responsible for the administration of the federal funds received. They are also responsible for the funds received under the Early Head Start Expansion-Child Care Partnership proposals, where alliances are established with Child Care Program providers.

These funds are used to offer high quality services to children from zero to five years old in the municipalities of Caguas, Aguas Buenas, Gurabo, and Juncos. We have thirty-two (32) Head Start Centers, five (5) Early Head Start, five (5) combined Head Start/Early Head Start centers, and four (4) Child Care Partnership partners. The total allocated enrollment in Head Start/Early Head Start and Child Care Partnership for the year 2022-2023 was 1,448 children and 16 pregnant women for a total of 1,464. The enrollment projection for 2023-2024 will be 1,327(1,311 children and 16 pregnant women).

### **LOCATION**

The Program's administrative office is located on the second floor of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

It consists of a Governing Board responsible for the legal and fiscal administration of the Head Start Program and a Policy Council. It is organized into two budget programs: (1) Management and Administration and (2) Child and Family Services.

### ***MANAGEMENT AND ADMINISTRATION***

The program plans, organizes, directs, supervises, and controls all activities aimed at offering high quality service to the children, with the commitment of a qualified human resource to identify and meet the needs of the participants, their families, and the community.

## ***CHILD AND FAMILY SERVICES***

### HEAD START PROGRAM

Head Start (HS) serves children ages 2 years 8 months to 5 years from families whose income meets the Federal Poverty Guidelines. It currently has an assigned enrollment of 1,064 children. We are awaiting approval for a reduction of 169 slots due to difficulty in meeting the assigned enrollment, resulting in a projected Head Start enrollment of 895 slots. The Program recognizes that children are not alone, so services are broader and more comprehensive with a focus that includes the family and the community. It offers services in education, health, mental health, nutrition, services to children with special needs, and social services and emphasizes parent involvement.

### EARLY HEAD START PROGRAM

Early Head Start (EHS) provides services to infants and toddlers from two months to two years and eight months, including pregnant women, whose income meets the Federal Poverty Guidelines. It provides comprehensive, continuous, intensive, broad, and comprehensive services for the development of infants and toddlers with family support. It currently has an assigned enrollment of 192 maternity infants, plus 16 pregnant women, for a total of 176 slots. Currently, the Early Head Start centers of our Program are located in Caguas, Juncos, and Aguas Buenas. We will be adding 32 additional spaces under a conversion proposal.

### EARLY HEAD START EXPANSION-CHILD CARE PARTNERSHIP PROGRAM (CCP) I-II

This is a federally funded Special Project created to expand Early Head Start services and improve services to Child Care centers in quantity and quality. This project provided the opportunity to expand Early Head Start services, creating ten (10) additional settings, for a total of 80 slots with the expansion and 144 slots with the collaborations.

We currently have three alliances with Child Care; Native Children's Centers (80) administrated by the Department of Citizen Affairs of the Autonomous Municipality of Caguas; Centro Margarita, Inc. (24) and Centro Del Valenciano (40) in the Municipality of Juncos. With this project we impacted a total of 144 infants/maternal directly, as there are other children who are indirectly impacted by these services. They receive comprehensive, high-quality services in the areas of education, nutrition, mental health, social work, special needs, and health. This partnership is established through a contract with the responsibilities of each of the Early Head Start and Child Care Programs for compliance with the Performance Standards and Regulations of each Program.

### CHILD AND ADULT CARE FOOD PROGRAM/SUMMER FOOD PROGRAM

This Program is supported by federal funds administrated by the Department of Education, State Food Agency, delegated to the Municipality by approval of a proposal. These funds are authorized and received through reimbursement, according to the food services offered. They provide to guarantee a complete and balanced diet, Breakfast, Lunch, and Snack, including the service of special diets to the children participating in these programs.

The Child Care Margarita, Inc. and Child Care Del Valenciano centers are not part of the Municipality of Caguas proposal, but they also receive food from the same Program. In these centers our responsibility is to ensure the quantity and quality of services, offering the necessary technical assistance.



### RECOVERY FUND PROJECTS

The federal government established the opportunity to request funds for the recovery of the programs in the wake of hurricanes Irma and Maria, which required the development of proposals, which were approved with a term of 24 months from the date of approval. This year we completed the demolition of the Juan Navarro School in which Head Start and Early Head Start classrooms will be established. The demolition of the Oscar L. Bunker School and the interior part of the Betances Building #57 are in process.

The Program continues with ongoing monitoring at the centers to ensure safe and healthy environments. COVID-19 and ARPA funds were used.

### **SIGNIFICANT CHANGES**

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

For operational purposes, the Head Start Program will have special fund allocations estimated at \$19,378,733.

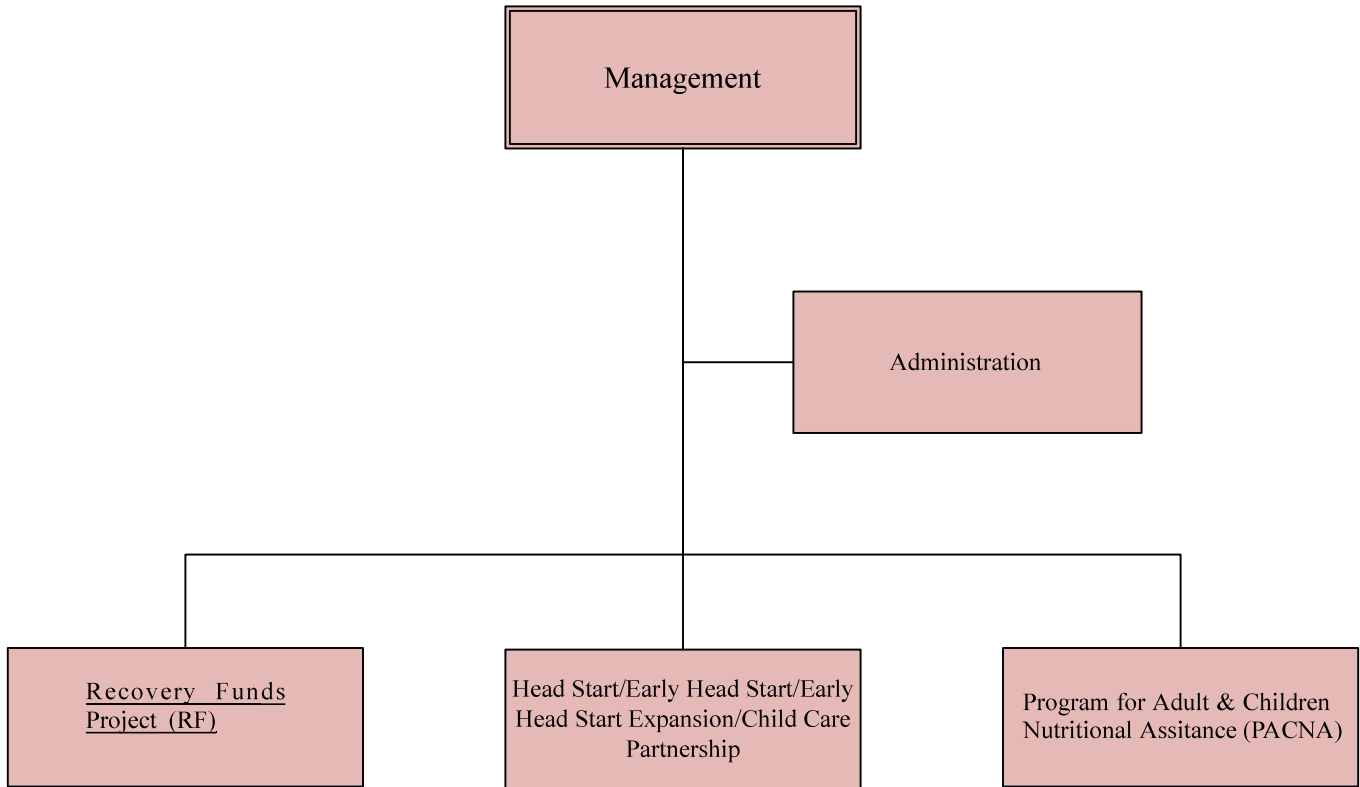
### **CONSOLIDATED BUDGET SUMMARY**

<b>Head Start</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$174,624	\$0	\$174,624
Special Funds			
HHS - Head Start Program	\$14,840,795	\$3,567,938	\$18,408,733
DE - Nutrition Program	\$0	\$970,000	\$970,000
Total Special Funds	\$14,840,795	\$4,537,938	\$19,378,733
<b>Consolidated Total</b>	<b>\$15,015,419</b>	<b>\$4,537,938</b>	<b>\$19,553,357</b>

STATISTICS

<b>Head Start &amp; Early Head Start &amp; Child Care Partnership</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Assigned Enrollment</b>	<b>1,464</b>	<b>1,464</b>	<b>1,327</b>
Head Start	1,064	1,064	895
Early Head Start	240	240	272
Pregnant Women	16	16	16
Child Care Partnership	144	144	144
<b>Enrollment Served</b>	<b>1,206</b>	<b>1,464</b>	<b>1,327</b>
Head Start	920	920	895
Early Head Start	213	213	272
Pregnant Women	16	16	16
Child Care Partnership	57	57	144
<b>Centers</b>	<b>53</b>	<b>53</b>	<b>46</b>
Head Start	41	41	32
Early Head Start	3	3	5
Head Start/Early Head Start	4	4	5
Child Care Partnership	4	4	4
<b>Classrooms/ Environment</b>	<b>114</b>	<b>114</b>	<b>106</b>
Head Start	66	66	55
Early Head Start	30	30	33
Child Care Partnership	18	18	18

# HEAD START



## Detailed Budget General Fund

### Head Start

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>44 Children's Services</b>				
9101 Regular Employees	132,054	120,672	142,368	21,696
9131 Federal Social Security	10,806	9,937	11,597	1,660
9141 Medical Plan	5,676	8,400	8,400	0
9151 State Insurance Fund Benefit	2,997	2,604	3,059	455
9171 Christmas Bonus	3,200	3,200	3,200	0
9173 Fringe Benefits	6,000	6,000	6,000	0
Personnel Expense :	160,733	150,813	174,624	23,811
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$160,733</u></b>	<b><u>\$150,813</u></b>	<b><u>\$174,624</u></b>	<b><u>\$23,811</u></b>
<b>Total : Head Start</b>				
Personnel Expense :	160,733	150,813	174,624	23,811
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total :</b>	<b><u>\$160,733</u></b>	<b><u>\$150,813</u></b>	<b><u>\$174,624</u></b>	<b><u>\$23,811</u></b>

**Positions and Salaries Budget  
Fiscal Year 2023-2024**

**Head Start**

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Children's Services</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,156	248	28,848
Regular	Director	1	12	0	5,672	215	70,644
Regular	Educator	1	12	0	1,820	123	23,316
<b>Subtotal : Children's Services</b>		<b><u>4</u></b>			<b><u>\$11,278</u></b>	<b><u>\$586</u></b>	<b><u>\$142,368</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>4</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Head Start</b>		<b><u>4</u></b>			<b><u>\$11,278</u></b>	<b><u>\$586</u></b>	<b><u>\$142,368</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>4</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	



## **SOCIAL DEVELOPMENT AND COMMUNITY SELF-MANAGEMENT DEPARTMENT**

Eluis J. Vick Diaz, Director

### **PROGRAM AREA**

Human Development

### **LEGAL BASIS AND PURPOSE**

The Department of Social Development and Community Self-Management is created pursuant to Section 19.007 of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico and by Resolution No. 110, Series 1996-97, better known as the Budget Resolution for Fiscal Year 1997-98. Executive Order Number 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Secretariat of Human Development.

The main purpose of this Department is to promote the collaboration of the governmental sector with the People. Its purpose is to make available to the citizens new means to channel and develop their initiatives. In this way, their own organizations participate in the identification of common opportunities or needs and adopt a scheme of solutions and a structured work plan. In addition, it is proposed to encourage the self-management of communities so that they can address situations in their respective sectors through public-private initiatives.

On the other hand, the Department is responsible for orienting and offering support to the entities that have been established to promote citizen participation. Guidance and support efforts are aimed at advising on: operational aspects, administration and financing of the organizations, and workshops on effective communication mechanisms with public and private entities. They also work on strategies to obtain economic resources, promotion of community self-development initiatives and efforts to encourage the active participation of people in governmental and private processes that affect their neighborhoods and surrounding regions.

### **LOCATION**

The Department is located on the third floor, Office No. 302, of the Ángel Rivera Rodríguez Municipal Government Center.

### **ORGANIZATIONAL STRUCTURE**

The Department of Social Development and Community Self-Management has three budgetary programs: (1) Management and Administration, (2) Community Development, (3) Impulso Juvenil Criollo (4) Caguas Disaster Services.



### *MANAGEMENT AND ADMINISTRATION*

This program organizes, plans, supervises, and directs the Department's activities. In addition, it implements public policy regarding the concept of citizen participation and ensures compliance with the established objectives and work plan.

### *IMPULSO JUVENIL CRIOLLO*

The main objective of the Impulso Juvenil Criollo Commission is to promote and/or recommend public policy on the condition of young people, make city strategies aimed at the youth population viable, promote the free and effective participation of youth, and foster the appropriate conditions for the sustainable development of young people in Caguas and the Region.

This Commission works in a comprehensive manner and in close coordination with the agencies, offices, departments, or entities that provide services or have programs that benefit young people. It is also responsible for promoting and recommending public policy on the condition of young people.

### *COMMUNITY DEVELOPMENT*

The Community Development program groups two operational areas: Community Development and the Volunteer Center.

#### COMMUNITY DEVELOPMENT

Establishes an educational program for community leaders in the eleven (11) wards to strengthen their civic infrastructure through the active participation and training of volunteers. It also strengthens the mentor communities project, where successful community-based entities collaborate, assist, and exchange with others in their organizational processes. This effort entails establishing the criteria that define a mentor community, identifying resident associations that meet these criteria, and implementing a collectively developed work plan.

Likewise, it develops spaces for collaboration between the agencies of the Autonomous Municipality of Caguas and the Residents Associations. In addition, it administers the permanent improvement projects built by the organizations with funds from public and/or private entities.

#### VIRGINIA LOPEZ VOLUNTEER ORGANIZATION SUPPORT CENTER

The Volunteer Center reaffirms the municipal commitment to encourage and promote citizen participation through volunteer work. Volunteer service is the contribution, without profit or economic benefit, provided by an individual or organization, for the welfare of one or more persons, the community, or society in general.

#### CAGUAS DISASTER SERVICES

Caguas Disaster Services focuses on community impact training, focusing on the phases of emergency management such as: Preparedness, Response, Recovery, Earthquake, Pandemics and the development of emergency operational plans.

Vision: Caguas communities empowered to prepare for incidents that may affect individual, family, and community well-being.

Mission: To prepare the citizens of Caguas to be able to respond to incidents that put life and property at risk and in turn, create safety committees in their communities.

Objective: To ensure that urban and rural sectors are incorporated into security strategies with the themes of emergency management and prevention in the city, achieving the development of their operational emergency plans.

### **SIGNIFICANT CHANGES**

The most significant variation between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in the Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022 and the creation of two (2) Promotors positions to create the "Caguas Disaster Services" Unit with the goal of preparing the communities in emergency management.

Office Equipment and Equipment Rental are created to replace three (3) laptops and cover the rental of the Volunteer Center photocopier, respectively. The Transfers Out line item is not budgeted since the AmeriCorps Proposal match is not required.

The Travel Expenses line item reflects an increase corresponding to the amendment of Executive Order 2022-006 which grants a Fixed Provision to eligible employees for the use of their personal vehicle for official business.

The funds needed for the Community Organizations Regulatory Advisor and Conflict Management training are allocated in an unrestricted Local Special Fund.

### **CONSOLIDATED BUDGET SUMMARY**

<b>Social Development And Community Self Management</b>	<b>Personnel Expense</b>	<b>General Expense</b>	<b>Total</b>
General Fund	\$658,274	\$65,080	\$723,354
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$658,274</b>	<b>\$65,080</b>	<b>\$723,354</b>

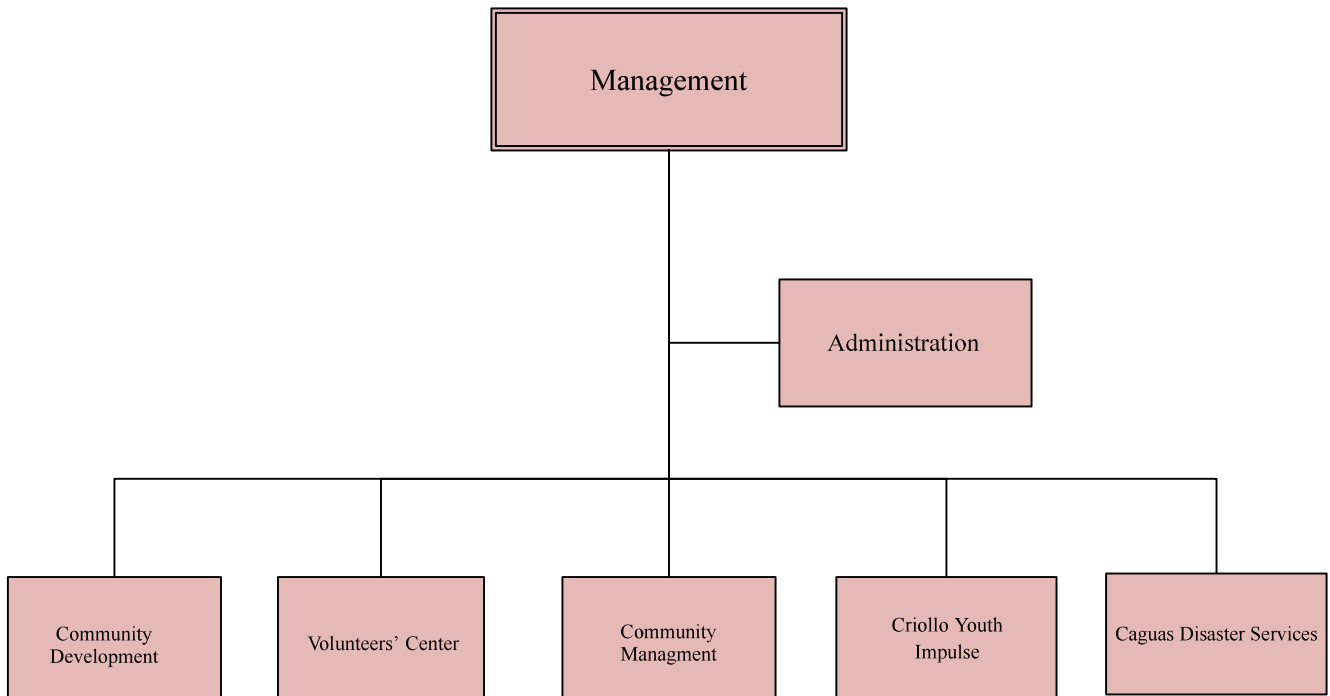
## STATISTICS

<b>SOCIAL DEVELOPMENT AND COMMUNITY SELF-MANAGEMENT</b>	<b>Current 2020-2021</b>	<b>Current 2021-2022</b>	<b>Projected 2022-2023</b>
<b>Community Development</b>			
Organizations Under Act 107 of the Municipal Code	119	80	83
Organizations Access Control Law and Horizontal Law	N/A	55	57
Resident's Committees	N/A	18	20
Rural Aqueducts (Non-PRASA)	N/A	18	19
Impacted Sectors	226	263	263
Workshops and Technical Advice Provided	125	97	145
Funds Delegation: Citizen Participation	6	7	4
Donations to Organizations	16	14	10
Internal Referrals Channeled	660	680	735
<b>Volunteer Center</b>			
New Recruitment (Students and Participants)	320	150	320
Service Hours	2,000	2,880	5,490
Registered Volunteers	325	399	1,020
Collaborations in support of organizations	60	108	120
Workshops Provided	140	108	140
Benefited Non-Profit Organizations	300	100	125
Recruited young people who participated in the activities	90	410	410
Activities	68	82	125
NPO registered in Project Alianza	65	75	78
<b>Municipal Youth Impulse</b>			
Youth Activities (16-31)	50	30	50
Impacted Youth	100	250	250
Trainings/Workshop	15	20	25
Educational Forums	5	1	5
Community Initiatives (Youth Participation)	10	17	20
School Alliances	5	5	5
Youth Committee	35	45	50
<b>The Caguas Project</b>			
Youth Activities (18-34)	N/A	2	*
Youth Participants	N/A	61	*
Visits to the Caguas Project Platform	N/A	1,200	*
Video plays on YouTube prior to the Event	N/A	12,000	*
Video plays on YouTube after the Event	N/A	20,983	*
Query Data	N/A	61	*

\*These items will be integrated into the New Project, The Caguas Project

\*\* Project started in fiscal year 2021-2022.

## COMMUNITY SELF MANAGEMENT



## Detailed Budget General Fund

### Social Development and Community Self-Management

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	152,844	166,272	220,248	53,976
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	12,519	13,611	17,741	4,130
9141 Medical Plan	9,094	14,700	14,700	0
9151 State Insurance Fund Benefit	3,614	3,614	4,745	1,131
9171 Christmas Bonus	4,800	5,600	5,600	0
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	749	750	750	0
9242 Operating Materials and Supplies	4,575	3,000	3,000	0
9301 Office Equipment	0	0	3,680	3,680
9467 Publications and Announcements	0	375	375	0
9901 Outgoing Transfers	0	5,265	0	-5,265
Personnel Expense :	188,887	209,819	269,056	59,237
General Expense :	<u>5,324</u>	<u>9,390</u>	<u>7,805</u>	<u>-1,585</u>
<b>Subtotal :</b>	<b><u>\$194,211</u></b>	<b><u>\$219,209</u></b>	<b><u>\$276,861</u></b>	<b><u>\$57,652</u></b>
<b>12 Youth Service</b>				
9201 Office Supplies	0	750	750	0
9242 Operating Materials and Supplies	0	375	375	0
Personnel Expense :	0	0	0	0
General Expense :	<u>0</u>	<u>1,125</u>	<u>1,125</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$0</u></b>	<b><u>\$1,125</u></b>	<b><u>\$1,125</u></b>	<b><u>\$0</u></b>
<b>25 Community Development</b>				
9101 Regular Employees	226,275	218,208	321,948	103,740
9110 Driver Insurance	122	154	132	-22
9131 Federal Social Security	17,861	17,308	25,367	8,059
9141 Medical Plan	12,954	21,000	25,200	4,200
9151 State Insurance Fund Benefit	5,633	4,751	6,971	2,220
9171 Christmas Bonus	7,200	8,000	9,600	1,600
9411 Professional Services	0	14,950	0	-14,950
9421 Travel Expenses	16,430	19,440	22,800	3,360
9447 Donations	8,983	10,000	10,000	0
9451 Rental of Equipment and Vehicles	0	0	5,850	5,850

Model Budget 2023-2024

## Detailed Budget General Fund

### Social Development and Community Self-Management

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>25 Community Development</b>				
9481 Festival or Activity I	2,167	12,000	17,500	5,500
Personnel Expense :	270,045	269,421	389,218	119,797
General Expense :	<u>27,580</u>	<u>56,390</u>	<u>56,150</u>	<u>-240</u>
<b>Subtotal :</b>	<b><u>\$297,625</u></b>	<b><u>\$325,811</u></b>	<b><u>\$445,368</u></b>	<b><u>\$119,557</u></b>
<b>Total : Social Development and Community Self-Management</b>				
Personnel Expense :	458,932	479,240	658,274	179,034
General Expense :	<u>32,904</u>	<u>66,905</u>	<u>65,080</u>	<u>-1,825</u>
<b>Total :</b>	<b><u>\$491,836</u></b>	<b><u>\$546,145</u></b>	<b><u>\$723,354</u></b>	<b><u>\$177,209</u></b>



## Positions and Salaries Budget Fiscal Year 2023-2024

### Social Development and Community Self Management

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,250	0	27,000
Regular	Cond. of Light Motor Vehicle	1	12	0	1,730	0	20,760
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administration Manger	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
<b>Subtotal : Administration</b>		<u>7</u>			<u>\$18,354</u>	<u>\$0</u>	<u>\$220,248</u>
<b>Positions :</b>		<b>Confidence :</b> <u>1</u>	<b>Regular :</b> <u>7</u>	<b>Transitory :</b> <u>0</u>	<b>Irregular :</b> <u>0</u>		
<b>Program : Community Development</b>							
Regular	Socioeconomic Development Coordinator	2	12	0	4,704	0	56,448
Regular	Social Development Promoter	2	9	0	4,400	0	39,600
Regular	Social Development Promoter	5	12	0	11,000	0	132,000
Regular	Senior Social Development Promoter	1	12	0	2,521	0	30,252
Regular	Social and Self Management Supervisor	2	12	0	5,304	0	63,648
<b>Subtotal : Community Development</b>		<u>12</u>			<u>\$27,929</u>	<u>\$0</u>	<u>\$321,948</u>
<b>Positions :</b>		<b>Confidence :</b> <u>0</u>	<b>Regular :</b> <u>12</u>	<b>Transitory :</b> <u>0</u>	<b>Irregular :</b> <u>0</u>		
<b>Total : Social Development and Community Self Management</b>		<u>19</u>			<u>\$46,283</u>	<u>\$0</u>	<u>\$542,196</u>
<b>Positions :</b>		<b>Confidence :</b> <u>1</u>	<b>Regular :</b> <u>19</u>	<b>Transitory :</b> <u>0</u>	<b>Irregular :</b> <u>0</u>		

## Detailed Budget Professional Services

### Social Development and Community Self-Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Community Development Conflict</b>			
Management Training	6,750	0	-6,750
Community Organizations Regulatory Advisor	8,200	0	-8,200
<b>Subtotal : Community Development</b>	<u><b>\$14,950</b></u>	<u><b>\$0</b></u>	<u><b>(\$14,950)</b></u>
<b>Total : Professional Services</b>	<u><u><b>\$14,950</b></u></u>	<u><u><b>\$0</b></u></u>	<u><u><b>(\$14,950)</b></u></u>

## Detailed Budget Donations

### Social Development and Community Self-Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Community Development</b>			
Citizen Participation Program	10,000	10,000	0
<b>Subtotal : Community Development</b>	<u><b>\$10,000</b></u>	<u><b>\$10,000</b></u>	<u><b>\$0</b></u>
<b>Total : Donations</b>	<u><u><b>\$10,000</b></u></u>	<u><u><b>\$10,000</b></u></u>	<u><u><b>\$0</b></u></u>

## Detailed Budget Festival or Activity I

### Social Development and Community Self-Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Community Development</b>			
Caguas Lights Up The Fiestas	8,000	8,500	500
Development of Activities for Community Organizations	0	5,000	5,000
Citizen Governance Model - Monitors	4,000	4,000	0
<b>Subtotal : Community Development</b>	<b><u>\$12,000</u></b>	<b><u>\$17,500</u></b>	<b><u>\$5,500</u></b>
<b>Total : Festival or Activity I</b>	<b><u>\$12,000</u></b>	<b><u>\$17,500</u></b>	<b><u>\$5,500</u></b>

## **SECRETARIAT OF ECONOMIC DEVELOPMENT CAGUAS EMPRENDE**

Zamia Baerga Torres, Secretary

### **PROGRAM AREA**

Economic Development and Tourism Promotion

### **LEGAL BASIS AND PURPOSE**

This Secretariat was created by Executive Order: 2005-599 of January 14, 2005 and Resolution No. 05-67, Series: 2004-05. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, designates it as a Secretariat.

The Secretariat of Economic Development - Caguas Emprnde is responsible for promoting entrepreneurial, commercial, and tourism development with a global vision. In addition, it encourages investment and savings, optimizes resources, and creates opportunities that allow for a better quality of life for the City of Caguas and the Central-Eastern Region of Puerto Rico. On the other hand, it has the task of providing opportunities for economic development in our City through the strategy of creation (attraction) and support-retention of companies. With this strategy and by promoting tourism and commercial activity, we are able to maintain the vitality and strength of the City's economic activity.

### **LOCATION**

The office is located on the second floor of the Old Banco Santander, Betances Street in the Traditional Urban Center of Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Secretariat has the following budgetary programs: (1) Management and Administration, (2) Planning and Development of the Traditional Urban Center, (3) Market Square, (4) Promotion and Tourism, (5) Industrial, Commercial, and Service Promotion and (6) Film Development Program.

#### *ADMINISTRATION AND MANAGEMENT*

This program establishes the operational procedures of the Secretariat and provides for its coordination and management organization. In addition, it coordinates, channels, and processes the moral and financial support that the Autonomous Municipality of Caguas offers to the companies of the City, as well as to its affiliated corporations, such as: the Central Eastern Technology Initiative (INTECO), the Central Eastern Development Bank (BADECO), the Native Ethnoecological Conservation Corporation, Inc. (CCECI), the Native Center for Science and Technology (C3TEC) and the Youth Corporation for the Development of Sustainable Communities (CJDSC).

## *DIGITAL UNIT*

The Digital Unit of the Municipality of Caguas is in charge of leading the municipality's digital strategy, with the objective of improving communication with citizens through different digital channels. The team is composed of experts in content development and publishing strategies in different digital platforms.

In terms of content development, our unit is responsible for creating and producing quality and relevant content for the citizens of Caguas, covering topics of public interest, municipal services, cultural and sports activities, among others. In addition, we make sure to use clear, concise, and accessible language for all citizens.

On the other hand, our publishing strategy in different digital platforms includes the creation of content for social networks, email, and other digital media. We also ensure that we maintain an active presence on all digital platforms, monitoring and responding to comments and queries from citizens.

The Digital Unit of the Municipality of Caguas is a key piece in the effective and transparent communication of the municipality with its citizens, using the latest technologies and digital tools to improve the quality of life of the inhabitants of our municipality.

## *PLANNING AND TRADITIONAL TOWN CENTER DEVELOPMENT*

This program channels the comprehensive development initiatives that the Office of Traditional Urban Center Development (ODECUT) executes in the Traditional Urban Center (CUT) through the development of a fast and effective permitting process; the creation of a marketing plan to promote commercial, residential, and institutional economic activity; and the development of housing and services in the CUT.

ODECUT is an entity that promotes new businesses and supports existing ones. In addition, it serves as a liaison between residents, the Municipal Police, the Department of Infrastructure, Beautification and Conservation and other municipal agencies. It also collaborates with the creation of entertainment activities in order to attract visitors and provide spaces of healthy coexistence for our citizens. This has a direct impact on the economy of our Traditional Urban Center. It makes viable and promotes the businesses of the Santiago R. Palmer Plaza (kiosks, carts) in order to provide additional attractions. Our Plaza, once again, has been distinguished among the top five public plazas in the country.

Through Resolution 11B-8 Series 2011-2012, the Corporation for the Development of the City of Caguas (CODECCA) was created. This corporation, in alliance with the Urban Center Development Office, was in charge of the development of housing and commercial development projects with the purpose of repopulating, rebuilding, and revitalizing our Traditional Urban Center. In order to achieve this goal and in accordance with the current economic reality, especially in the construction area, it was determined to consolidate the functions and duties of CODECCA with ODECUT. Thus, the Office for the Development of the Traditional Urban Center (ODECUT) assumes all the functions.



## *MARKET PLACE*

In 2009, the Ordinance adopting the Regulations for the operation, use, lease, and administration of the Plaza Del Mercado was approved. Among its main objectives is to develop a new concept in the facilities, turning it into an incubator for micro-enterprises and offering alternatives for self-employment that contribute to the economic development of the city.

Our Market Square has become a meeting point, a tourist attraction, an agro-cultural district and our Native commercial center par excellence. The offerings to our citizens and visitors are not limited to fruits, vegetables, and groceries. It has places for beauty, fine pastries, restaurants from organic to the enjoyment of a good coffee, supply and art classes, a place for the development and study of music and special gifts; among others. Professional services are also offered to citizens, such as but not limited to: lawyers, accountants, and psychologists.

The development obtained by this new concept leads us to obtain revenue from space rentals of approximately \$180,000 per year. This revenue is recorded in a special fund designated to strengthen the maintenance and operation of the Plaza del Mercado.

Among the priorities of this program are:

- Revitalize the Market Square by making improvements to the structure in order to make it more attractive and competitive.
- Support existing businesses to boost the city's economic development.
- Maintain existing businesses and attract new tenants to achieve 100% occupancy.
- Turn the space into a shopping center where citizens can find different and new alternatives in services and products.
- Create a space with varied commercial offers to consumers, as well as a familiar, cultural and safe environment, becoming a point of interest in our city.
- Make the space one where, in addition to commercial offers, consumers can enjoy a familiar, cultural, and safe environment, becoming a point of interest in our city.

## *PROMOTION AND TOURISM*

This program seeks to "Consolidate Caguas as a World Class Tourist City" through the City's Tourism Development and Marketing Office. The activities developed by this office are intended to promote and market the tourist attractions of the City of Caguas and attract the tourism industry to consider Caguas as a tourist destination in their promotional packages. Among its priorities are:

- Increase the number of visitors and tourists to the City
  - Motivate the City's Internal Marketing Committee with the purpose of effectively promoting public and private activities and events that take place in the City of Caguas.

- Maintain periodic meetings with the Travel Partners Committee so that all partners are aware of the tourism product of each member of the Committee.
- Market the City's activities and events on the Office of Tourism Development's website ([www.visitacaguas.com](http://www.visitacaguas.com)).
- Create alliances with different sectors of the country in order to strengthen the City's tourism product.
- Strengthen existing offerings and promote new ones.
  - Complement the Native Heart Route with additional tourist attractions
  - Seek alternatives for land-based tourist transportation.
  - Develop new modalities such as religious, gastronomic, shopping, and convention tourism
  - Promote new lodges, facilities, and tourism offerings.

#### NATIVE CENTER FOR SCIENCE AND TECHNOLOGY (C3TEC)

This project was conceived as an essential element of the Municipal Strategic Plan to prepare citizens for the global knowledge economy. This Center is a complement to the formal science education that takes place in the classroom. It is also a place to "explore, discover, and enjoy" the wonders of modern technology through interactive exhibits, giant-format movie theaters, lecture halls, and special events. The Municipality transferred in usufruct the land and facilities of C3TEC and its operation and administration to Centro Criollo de Ciencias y Tecnología, Inc. through a contract between the parties. C3TEC is a non-profit corporation created by the Municipality for this purpose.

C3TEC seeks to promote environmental, ecological, urban, and global awareness of the entire community, especially young people, as a result of the content and impact of its interactive exhibits and educational activities. It will inspire in its visitors the urgent need to embrace science and technology as the basis of all future progress and well-being. In addition, C3TEC has created a space that has become a unique movie theater, distinguishing itself for its great offerings of renowned international and commercial productions in a one-of-a-kind environment.

#### CAGUAS BOTANICAL AND CULTURAL GARDEN WILLIAM MIRANDA MARÍN

It began as a project of the Autonomous Municipality of Caguas and was inaugurated during the summer of 2007. In April of the same year, the Municipality transferred in usufruct the land and facilities of the Caguas Botanical and Cultural Garden and its operation and administration to the Native Ethnoecological Conservation Corporation (CCECI), by means of a contract between the parties. CCECI is a non-profit corporation created by the Municipality for this purpose. Through this organization, the Municipality expects to develop the following activities:

- The evolution of the Botanical and Cultural Garden as a center for historical, archaeological, and anthropological research and cultural promotion.
- Artistic, educational, and entertainment activities to attract more visitors.

- Evolution of nature tourism projects (Honor the River; Ecological Corridor).
- Research and development of agricultural technology for transfer to agroecological community enterprises

#### *INDUSTRIAL, COMMERCIAL AND SERVICE PROMOTION*

Through this program, the initiative known as "PromoCaguas" is being developed. This provides cohesion to business promotion and development, serving as the axis of economic development strategies. In addition, it strengthens the concept of a single gateway to business services. On the other hand, it has the element of internationalizing the business promotion of Caguas. It also provides specialized support to community or self-managed businesses, a model known as Social Entrepreneurship. Finally, it offers incentives with the purpose of attracting and retaining companies that contribute significantly to the economy of our City.

This program is supported by federal funds for the establishment of a business management and competitiveness training project. It also has an allocation of federal funds for the Financial Assistance Program for micro, small, and medium-sized companies. Through this program, our municipality provides an economic incentive to companies in the city as an additional tool that serves as an economic boost to make their businesses more competitive. In this way, the efforts of our Municipal Administration to encourage the economic development of Caguas continue. We have been allocated federal funds for the Student Entrepreneurial Training Program in Caguas public schools. With this program, known as "Youth Entrepreneurial Start-Up, we continue our efforts to foster an entrepreneurial culture in our city from an early age by providing our Caguas students with an integral education in tune with the new times and strengthening the necessary skills to face the new challenges of the country.

- Create an entrepreneurial culture in the city.
- Expand strategies for the retention and creation of new businesses.
- In alliance with INTECO and through the Center for Emerging Companies in Science and Technology (CEECTEC), develop a technological and entrepreneurial skills program.
- In alliance with universities in the region, develop a plan to provide training and define support for participants.
- Promote the creation of community-based agricultural and urban enterprises through counseling and business education; develop an agricultural curriculum to be offered at the Urban Agricultural Plaza of the Botanical and Cultural Garden.
- Promote the creation of microenterprises in the communities and support existing ones.
- Promote the export of services and/or products by companies in Caguas and the region
- Strengthen initiatives to promote international relations.



- Expand our support for the investment of Caguas companies through visits to established companies in the City to learn about their products and services and offer the support of PromoCaguas' services; orientations to entrepreneurs about municipal and state incentives; inventory of commercial and industrial premises and land available for rent, sale, support, and management in the permits process.
- Encourage, develop, and support legal entities created in industrial parks.

This program also fosters the strengthening of projects and activities that stimulate economic development in the City in its different variations, such as:

#### EAST CENTRAL TECHNOLOGY INITIATIVE (INTECO)

This is an organization created and incorporated by the Autonomous Municipality of Caguas, with the purpose of channeling projects and activities of all kinds that promote the economic development of Caguas and the East Central Region of Puerto Rico. Through this non-profit organization, the Municipality develops the following projects:

- Native Innovation Center (Business Incubator) (CEETEC)
- Broadband Project for the Central Eastern Region
- New business incubators at the regional level
- East Central Tourist District
- Areas of tourist interest and development of new business projects

#### CENTRAL EASTERN CENTRAL DEVELOPMENT BANK (BADECO)

The Community Development Bank (CDB) was originally a community bank created as a strategy to improve the housing conditions of low and moderate income families by providing financing for the acquisition of housing or to improve the conditions of existing homes. It then expanded the offering of financial products aimed at economic development initiatives, with the objective of fostering the creation of new businesses. The community bank has evolved to become the East Central Development Bank, with the mission of becoming an economic development bank for the East Central Region. Currently BADECO is a corporation created by the Municipality that operates independently. Through this organization the Municipality expects to develop the following activities:

- Establish itself as a financial support bank for the economic development of the East Central Region of Puerto Rico
- Develop strategies to capitalize and market the Bank and achieve operational self-sufficiency
- Promote the Native Savings and Investment Accounts program and provide financial education to participants

### YOUTH CORPORATION FOR THE DEVELOPMENT OF SUSTAINABLE COMMUNITIES (CJDCS)

Recognizing that food security must be a priority on the public agenda, the Autonomous Municipality of Caguas began a strategic planning process using the democratic governance model and concluded that we need sustainable local development models. With this initiative we prioritize food security by using small producers' nuclei under the concept of cooperation. These nuclei work in agroecological agriculture, traditional agriculture, medicinal and aromatic plants, and agricultural production. CJDCS is a non-profit corporation created by the Municipality for the following purposes:

- Establish research projects, education programs, and alternative education curricula on agricultural technology, renewable energy, waste management, healthy nutrition, and sustainable tourism.
- Establish alliances with natural or legal persons, mainly from the city, to train and offer training to homeless people, single mothers, people with special needs, youth in diversion programs, veterans, immigrants, ex-convicts, among other groups, with the purpose of facilitating their incorporation into the country's labor force.
- Propose a cluster with active participation of community organizations in sectors whose indicators reflect socioeconomic disadvantages. Participating organizations must adopt a new business model based on the priorities of collaboration, self-management, democracy, equity, and solidarity. The model will promote a solidarity economy and the adequate distribution of wealth, fostering prosperity for all in the communities, which will be achieved by establishing productive activities and creating jobs through projects that generate value-added goods and services.
- Promote strategic alliances with the following sectors: community education, civic, professional, commercial, business, industrial, public, and private sectors that strengthen the human capital of the communities through research processes, marketing, management and administration services, training, and education.

### *FILM DEVELOPMENT PROGRAM*

This special program, through the Caguas Film Commission, seeks to turn the city into a recognized film zone. The purpose of this program is to attract investments to boost the city's economic development. Among its purposes are:

- Provide services for rental permits at locations in municipal facilities to be used as film sets.
- Serve as a liaison between government, community and private enterprise to provide support services to the film industry in the city.
- Provide an element of orientation and education to the public about the film industry.
- Highlight the importance of the film industry in the economy of the city and Puerto Rico
- Promote interest in this industry as an economic alternative.
- Continue developing the foundations for the development of the film industry in Caguas and Puerto Rico in order to encourage the economic development of the city.

## SIGNIFICANT CHANGES

The most significant variance between the recommended budget (2023-24) and the current budget (2022-23) consists of an increase in Personnel Expense items which is primarily based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The increase in Professional Services, Building Rent, and Activities corresponds to the allocation of resources for the payment of the "We Lead Wire Optivon" Platform, the payment of rent for the new facilities of the Secretariat, and the activities Sábados Pa' La Plaza and the seasonal decoration of the Palmer Plaza, respectively. During the current fiscal year, the rent for the offices of the Secretariat was covered with ARPA Funds. The annual contribution to C3TEC was also increased.

The Department of Economic Development will have special fund allocations estimated at \$614,961.

## CONSOLIDATED BUDGET SUMMARY

Secretariat of Economic Development	Personnel Expense	General Expense	Total
General Fund	\$1,192,664	\$1,377,366	\$2,570,030
Special Funds			
Program (CDBG)	\$0	\$40,000	\$40,000
Caguas Competes (CDBG)	\$0	\$65,000	\$65,000
HUD-Hello, Hola, Bonjour Caguas (CDBG)	\$0	\$15,761	\$15,761
Reinvestment and Development Fund	\$0	\$250,000	\$250,000
Tourism Store	\$0	\$1,000	\$1,000
Emerging Business Center Rent	\$0	\$30,000	\$30,000
Plaza del Mercado (Market Place) Rent	\$0	\$146,000	\$146,000
Utilities Plaza del Mercado	\$0	\$36,000	\$36,000
Rent Carts Plaza Palmer	\$0	\$9,600	\$9,600
Rent Parking Spaces	\$0	\$21,600	\$21,600
Total Special Funds	\$0	\$614,961	\$614,961
<b>Consolidated Total</b>	<b>\$1,192,664</b>	<b>\$1,992,327</b>	<b>\$3,184,991</b>

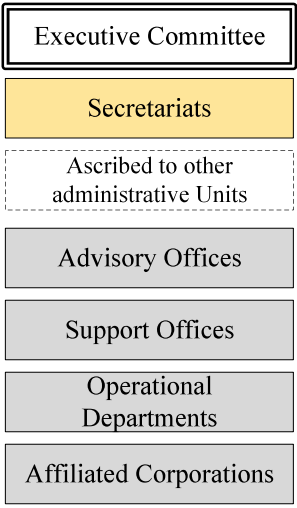
## STATISTICS

SECRETARIAT OF ECONOMIC DEVELOPMENT	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Planning and Development</b>			
Investment in Completed Public Projects	\$755,000	\$910,000	\$995,000
Investment Private Projects in Process	\$9,710,500	\$10,123,200	\$12,500,000
Investment in Completed Private Projects	\$21,440,000	\$22,025,000	\$24,000,000
Investment Public/Private Projects - Process	19,600,100	20,325,000	21,200,000
Investment in Public/Private Projects Completed	-	-	-
Activities Carried Out	90	85	90
Visitantes to the "Carrousel"	9,570	15,287	12,500



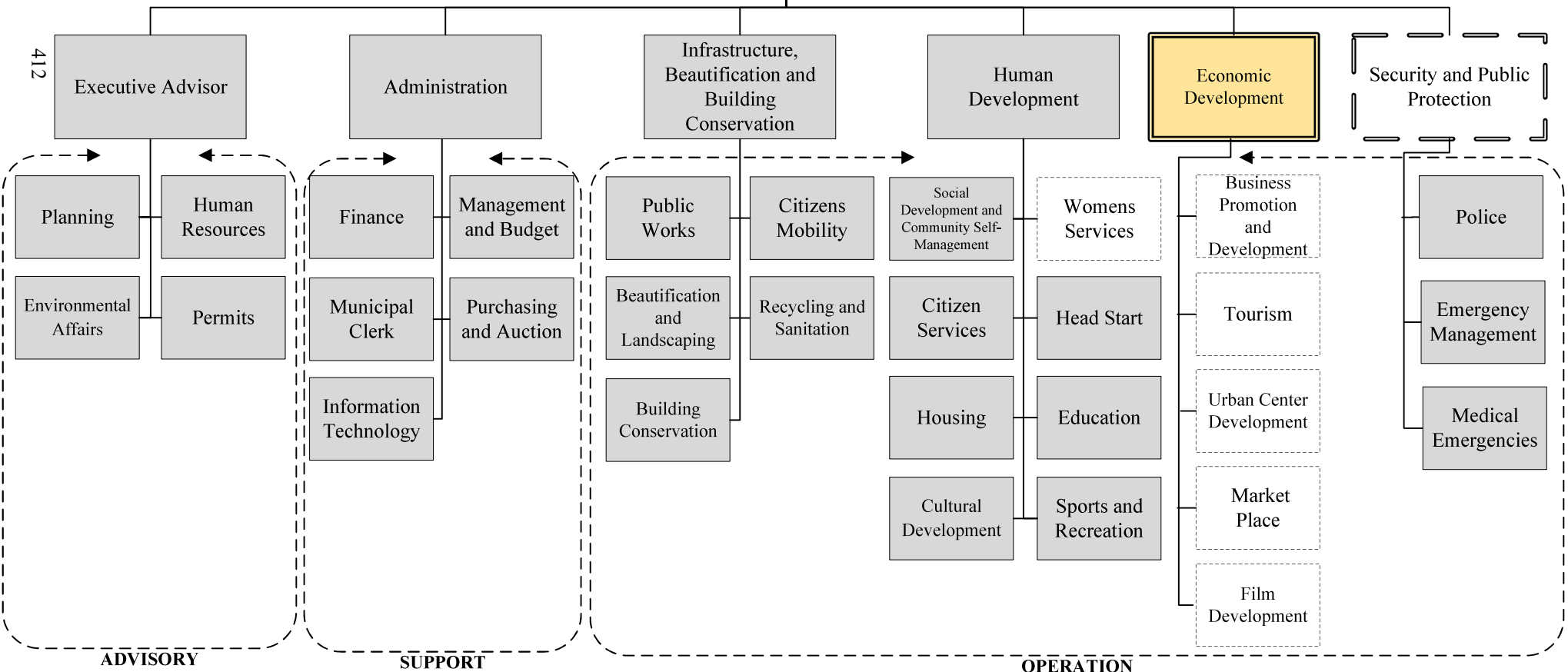
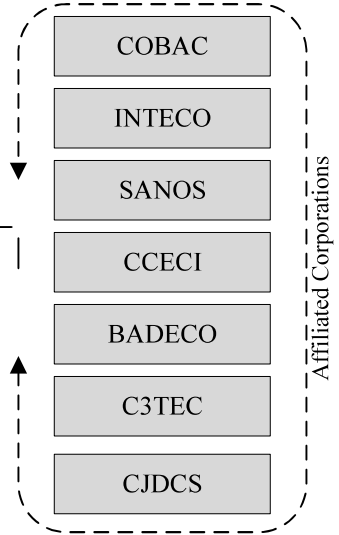
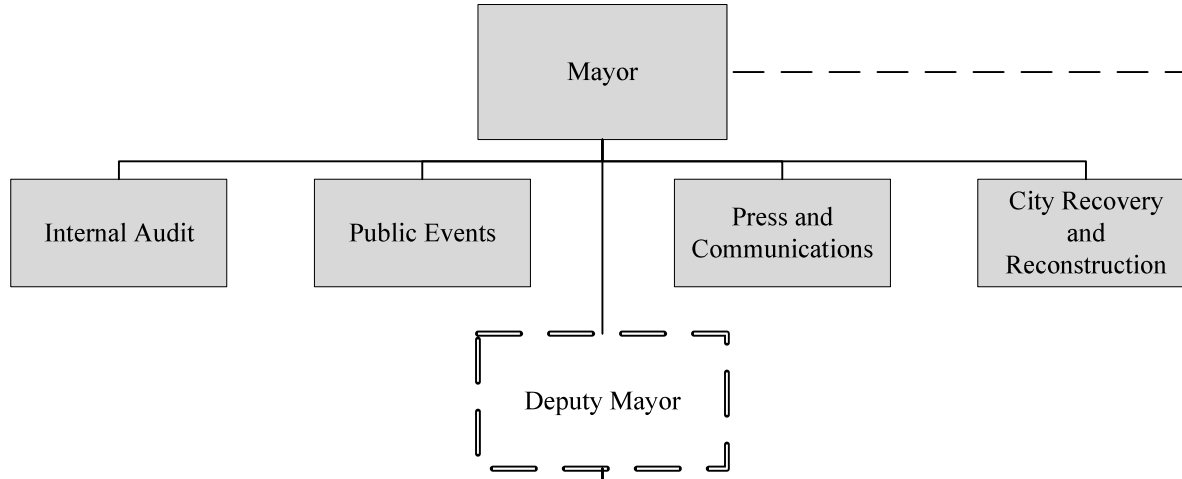
SECRETARIAT OF ECONOMIC DEVELOPMENT	Current 2020-2021	Current 2021-2022	Projected 2022-2023
<b>Marketplace</b>			
Percent of Occupancy	98%	100%	99%
Activities Carried Out	6	65	55
Investment in Improvements and Repairs	\$172,623	\$29,385	\$45,000
<b>Promotion and Tourism</b>			
Visitors Served	1,100	5,300	6,200
Development of Tourism Offer	5	6	7
Alliances with Entities and Associations	3	9	10
Activities Carried Out	7	30	29
Activity Participants	425	875	925
Number of International Events	1	2	2
Excursions Carried Out	50	55	50
Excursion Participants	2,125	3,600	3,900
School Groups	19	30	43
Number of Fairs Held	1	2	2
Visitors to the Garden	12,525	82,000	95,000
Visitors to C3Tec (Virtual and In-Person)	53,212	95,800	105,000
Visitors to the Fine Arts Center	41,200	87,500	110,000
<b>Industrial, Commercial and Services Promotion</b>			
Private Capital Formation	\$4,895,200	\$8,750,000	\$9,250,000
Loans Granted Private Banking	\$2,250,000	\$3,870,000	\$4,500,000
New Companies Created	39	40	50
New Jobs Created	47	163	210
Jobs Retained	1,689	2,021	2,300
Business and Trade Fairs	3	14	15
Workshops and Seminars Provided	90	37	40
Benefited Entrepreneurs	1,862	1,575	1,350
Tax Incentives Granted	7	9	15
Municipal Return of Incentives Granted	\$295,000	\$411,114	\$450,000
Private Capital Investment	\$2,800,000	\$9,550,000	\$12,500,000
Management Support	540	346	425
Export Activities	0	0	0
Benefited Companies	0	0	0
Business Startup Training/Schools	0	11	11
Business Startup Training/Teachers	0	12	20
Business Startup Training/Students	125	200	400
Social Networks Visitors	285,000	18,000,000	30,000,000
<b>Development of Cinema</b>			
Audience at Cinema Activities	1,125	1,520	1,810
Film Festivals	0	1	1
Film Projects	20	30	25

**LEGEND**



# Autonomous Municipality of Caguas

## Organizational Chart



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## Detailed Budget General Fund

### Secretariat of Economic Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	403,129	386,412	449,472	63,060
9110 Driver Insurance	20	44	22	-22
9131 Federal Social Security	33,012	31,617	36,440	4,823
9141 Medical Plan	19,236	23,100	23,100	0
9151 State Insurance Fund Benefit	9,221	8,306	9,629	1,323
9171 Christmas Bonus	10,400	8,800	8,800	0
9173 Fringe Benefits	18,000	18,000	18,000	0
9201 Office Supplies	585	500	500	0
9215 Maintenance Materials	114	150	150	0
9242 Operating Materials and Supplies	0	75	75	0
9411 Professional Services	11,250	65,250	119,250	54,000
9444 Subscriptions	4,100	4,100	5,260	1,160
9450 Rent of Buildings	0	0	72,000	72,000
Personnel Expense :	493,018	476,279	545,463	69,184
General Expense :	<u>16,049</u>	<u>70,075</u>	<u>197,235</u>	<u>127,160</u>
<b>Subtotal :</b>	<b><u>\$509,067</u></b>	<b><u>\$546,354</u></b>	<b><u>\$742,698</u></b>	<b><u>\$196,344</u></b>
<b>03 Planning and Development</b>				
9101 Regular Employees	43,092	43,092	56,748	13,656
9131 Federal Social Security	3,419	3,420	4,465	1,045
9141 Medical Plan	1,900	4,200	4,200	0
9151 State Insurance Fund Benefit	939	939	1,226	287
9171 Christmas Bonus	1,600	1,600	1,600	0
9481 Festival or Activity I	0	0	415,000	415,000
Personnel Expense :	50,950	53,251	68,239	14,988
General Expense :	<u>0</u>	<u>0</u>	<u>415,000</u>	<u>415,000</u>
<b>Subtotal :</b>	<b><u>\$50,950</u></b>	<b><u>\$53,251</u></b>	<b><u>\$483,239</u></b>	<b><u>\$429,988</u></b>
<b>19 Market Place</b>				
9101 Regular Employees	151,779	151,512	212,160	60,648
9110 Driver Insurance	16	22	22	0
9131 Federal Social Security	12,223	12,146	16,786	4,640
9141 Medical Plan	10,567	18,900	18,900	0
9151 State Insurance Fund Benefit	3,048	3,338	4,611	1,273

Model Budget 2023-2024

## Detailed Budget General Fund

### Secretariat of Economic Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>19 Market Place</b>				
9171 Christmas Bonus	8,000	7,200	7,200	0
Personnel Expense :	185,633	193,118	259,679	66,561
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$185,633</u></b>	<b><u>\$193,118</u></b>	<b><u>\$259,679</u></b>	<b><u>\$66,561</u></b>
<b>47 Promotion and Tourism</b>				
9101 Regular Employees	94,982	109,404	138,300	28,896
9110 Driver Insurance	14	44	22	-22
9131 Federal Social Security	7,511	8,616	10,827	2,211
9141 Medical Plan	2,562	8,400	8,400	0
9151 State Insurance Fund Benefit	3,034	2,364	2,973	609
9171 Christmas Bonus	3,200	3,200	3,200	0
9201 Office Supplies	252	250	250	0
9215 Maintenance Materials	147	225	225	0
9242 Operating Materials and Supplies	123	200	200	0
9448 Municipal Contributions	170,300	162,300	162,300	0
9450 Rent of Buildings	36,000	0	0	0
9467 Publications and Announcements	0	1,000	1,000	0
9481 Festival or Activity I	4,050	9,150	25,490	16,340
Personnel Expense :	111,303	132,028	163,722	31,694
General Expense :	<u>210,872</u>	<u>173,125</u>	<u>189,465</u>	<u>16,340</u>
<b>Subtotal :</b>	<b><u>\$322,175</u></b>	<b><u>\$305,153</u></b>	<b><u>\$353,187</u></b>	<b><u>\$48,034</u></b>
<b>48 Industrial and Commercial Promotion</b>				
9101 Regular Employees	66,084	66,084	88,980	22,896
9131 Federal Social Security	5,239	5,240	6,993	1,753
9141 Medical Plan	4,396	6,300	6,300	0
9151 State Insurance Fund Benefit	1,739	1,440	1,920	480
9171 Christmas Bonus	2,400	2,400	2,400	0
9201 Office Supplies	206	200	200	0
9242 Operating Materials and Supplies	0	150	150	0
9411 Professional Services	45,700	45,700	28,700	-17,000
9448 Municipal Contributions	522,416	500,000	545,416	45,416
9450 Rent of Buildings	36,000	0	0	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Secretariat of Economic Development

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>48 Industrial and Commercial Promotion</b>				
9467 Publications and Announcements	0	1,000	1,000	0
Personnel Expense :	79,858	81,464	106,593	25,129
General Expense :	<u>604,322</u>	<u>547,050</u>	<u>575,466</u>	<u>28,416</u>
<b>Subtotal :</b>	<b><u>\$684,180</u></b>	<b><u>\$628,514</u></b>	<b><u>\$682,059</u></b>	<b><u>\$53,545</u></b>
<b>49 Film Industry Development</b>				
9101 Regular Employees	37,404	37,404	41,904	4,500
9131 Federal Social Security	2,923	2,923	3,267	344
9141 Medical Plan	1,876	2,100	2,100	0
9151 State Insurance Fund Benefit	803	803	897	94
9171 Christmas Bonus	800	800	800	0
9201 Office Supplies	144	200	200	0
Personnel Expense :	43,806	44,030	48,968	4,938
General Expense :	<u>144</u>	<u>200</u>	<u>200</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$43,950</u></b>	<b><u>\$44,230</u></b>	<b><u>\$49,168</u></b>	<b><u>\$4,938</u></b>
<b>Total : Secretariat of Economic Development</b>				
Personnel Expense :	964,568	980,170	1,192,664	212,494
General Expense :	<u>831,387</u>	<u>790,450</u>	<u>1,377,366</u>	<u>586,916</u>
<b>Total :</b>	<b><u>\$1,795,955</u></b>	<b><u>\$1,770,620</u></b>	<b><u>\$2,570,030</u></b>	<b><u>\$799,410</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Secretariat of Economic Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,630	0	19,560
Regular	Management Assistant	1	12	0	2,080	0	24,960
Regular	Executive Assistant	2	12	0	10,780	0	129,360
Regular	Cond. of Light Motor Vehicle	1	12	0	1,712	0	20,544
Regular	Specialist in Economic Development and Tourism	1	12	0	2,496	0	29,952
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	1	12	0	1,901	0	22,812
Regular	Executive Officer	2	12	0	6,106	0	73,272
Regular	Secretary	1	12	0	7,371	0	88,452
<b>Subtotal : Administration</b>		<b><u>11</u></b>			<b><u>\$37,456</u></b>	<b><u>\$0</u></b>	<b><u>\$449,472</u></b>
<b>Positions : Confidence : <u>3</u></b>		<b>Regular : <u>11</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Planning and Development</b>							
Regular	Administrative Affairs Coordinator	1	12	0	1,850	0	22,200
Regular	Specialist in Economic Development and Tourism	1	12	0	2,579	300	34,548
<b>Subtotal : Planning and Development</b>		<b><u>2</u></b>			<b><u>\$4,429</u></b>	<b><u>\$300</u></b>	<b><u>\$56,748</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>2</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Market Place</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,816	0	21,792
Regular	Socioeconomic Development Coordinator	1	12	0	2,241	0	26,892
Regular	Cleaning Employee	2	12	0	3,314	0	39,768
Regular	Brigade Manager	1	12	0	1,744	0	20,928
Regular	Administration Manager	1	12	0	3,380	0	40,560
Regular	Administrative Affairs Officer	2	12	0	3,570	0	42,840
Regular	Worker	1	12	0	1,615	0	19,380
<b>Subtotal : Market Place</b>		<b><u>9</u></b>			<b><u>\$17,680</u></b>	<b><u>\$0</u></b>	<b><u>\$212,160</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>9</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		



## Positions and Salaries Budget Fiscal Year 2023-2024

### Secretariat of Economic Development

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Promotion and Tourism</b>							
Regular	Specialist in Economic Development and Tourism	3	12	0	7,296	0	87,552
Regular	Projects and Programs Manager	1	12	0	4,229	0	50,748
<b>Subtotal : Promotion and Tourism</b>		<b><u>4</u></b>			<b><u>\$11,525</u></b>	<b><u>\$0</u></b>	<b><u>\$138,300</u></b>
<b>Positions :</b>		<b>Confidence : <u>0</u></b>	<b>Regular : <u>4</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>0</u></b>		
<b>Program : Industrial and Commercial Promotion</b>							
Regular	Management Assistant	1	12	0	2,111	0	25,332
Regular	Administrative Affairs Coordinator	1	12	0	1,924	0	23,088
Regular	Projects and Programs Manager	1	12	0	3,380	0	40,560
<b>Subtotal : Industrial and Commercial Promotion</b>		<b><u>3</u></b>			<b><u>\$7,415</u></b>	<b><u>\$0</u></b>	<b><u>\$88,980</u></b>
<b>Positions :</b>		<b>Confidence : <u>0</u></b>	<b>Regular : <u>3</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>0</u></b>		
<b>Program : Film Industry Development</b>							
Regular	Projects and Programs Manager	1	12	0	3,492	0	41,904
<b>Subtotal : Film Industry Development</b>		<b><u>1</u></b>			<b><u>\$3,492</u></b>	<b><u>\$0</u></b>	<b><u>\$41,904</u></b>
<b>Positions :</b>		<b>Confidence : <u>0</u></b>	<b>Regular : <u>1</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>0</u></b>		
<b>Total : Secretariat of Economic Development</b>		<b><u>30</u></b>			<b><u>\$81,997</u></b>	<b><u>\$300</u></b>	<b><u>\$987,564</u></b>
<b>Positions :</b>		<b>Confidence : <u>3</u></b>	<b>Regular : <u>30</u></b>	<b>Transitory : <u>0</u></b>	<b>Irregular : <u>0</u></b>		

## Detailed Budget Professional Services

### Secretariat of Economic Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Administration</b>			
Economic Affairs and Planning Advisor	11,250	11,250	0
Communication Strategies Advisor	54,000	54,000	0
We Lead Wire Optivon Platform	0	54,000	54,000
<b>Subtotal : Administration</b>	<b><u>\$65,250</u></b>	<b><u>\$119,250</u></b>	<b><u>\$54,000</u></b>
<b>Program: Industrial and Commercial Promotion</b>			
Economic Promotion and International Trade Advisor	3,200	3,200	0
Small Business Development Center	26,000	6,500	-19,500
Business Consultant	5,250	6,500	1,250
Consultant in Business, Community and Self-Management Affairs	11,250	12,500	1,250
<b>Subtotal : Industrial and Commercial Promotion</b>	<b><u>\$45,700</u></b>	<b><u>\$28,700</u></b>	<b><u>(\$17,000)</u></b>
<b>Total : Professional Services</b>	<b><u>\$110,950</u></b>	<b><u>\$147,950</u></b>	<b><u>\$37,000</u></b>

## Detailed Budget Municipal Contribution

### Secretariat of Economic Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Promotion and Tourism</b>			
William Miranda Marín Botanical and Cultural Garden	162,300	162,300	0
<b>Subtotal : Promotion and Tourism</b>	<b><u>\$162,300</u></b>	<b><u>\$162,300</u></b>	<b><u>\$0</u></b>
<b>Program: Industrial and Commercial Promotion</b>			
Contribution to AMSI	100,000	100,000	0
Contribution to C3TEC	200,000	245,416	45,416
Contribution to "Corporación Juvenil Desarrollo Comunidades Sostenibles"	150,000	150,000	0
Contribution to INTECO - Annual Contribution	50,000	50,000	0
<b>Subtotal : Industrial and Commercial Promotion</b>	<b><u>\$500,000</u></b>	<b><u>\$545,416</u></b>	<b><u>\$45,416</u></b>
<b>Total : Municipal Contribution</b>	<b><u><u>\$662,300</u></u></b>	<b><u><u>\$707,716</u></u></b>	<b><u><u>\$45,416</u></u></b>

## Detailed Budget Festival or Activity I

### Secretariat of Economic Development

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Planning and Development</b>			
Decoration Seasons Plaza Palmer	0	115,000	115,000
Saturdays Pa' La Plaza	0	300,000	300,000
<b>Subtotal : Planning and Development</b>	<b><u>\$0</u></b>	<b><u>\$415,000</u></b>	<b><u>\$415,000</u></b>
<b>Program: Promotion and Tourism</b>			
Industry Member Training	150	300	150
Tourism Fair	2,000	10,000	8,000
Puerto Rico Tourism Company Familiarization Groups	750	750	0
Puerto Rico Tourism Company Press Groups	750	750	0
City Tourist Promotional Materials	5,000	13,190	8,190
Familiarization Visit for Members of the Tourism Industry	500	500	0
<b>Subtotal : Promotion and Tourism</b>	<b><u>\$9,150</u></b>	<b><u>\$25,490</u></b>	<b><u>\$16,340</u></b>
<b>Total : Festival or Activity I</b>	<b><u><u>\$9,150</u></u></b>	<b><u><u>\$440,490</u></u></b>	<b><u><u>\$431,340</u></u></b>



## **MUNICIPAL POLICE**

William Marrero Ayala, Commissioner

### **PROGRAM AREA**

Public Safety and Security

### **LEGAL BASIS AND PURPOSE**

The Municipal Police Corps was created by Act No. 19 of May 12, 1977, which was repealed by Act 107 of August 14, 2020, as amended, better known as the Municipal Code of Puerto Rico. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, places it in the Public Safety and Security Area. In Caguas it is called the Community Police because of its focus on prevention and community impact initiatives.

The mission of the Municipal Police is to prevent violence and crime and to implement coordinated and effective public safety services that allow residents and visitors of the Autonomous Municipality of Caguas to enjoy the streets, parks, and public areas of the City with peace of mind.

### **LOCATION**

The Municipal Police Headquarters is located on Luis Muñoz Marín Avenue, at the corner of San José Street in the Mariolga Urbanization in Caguas.

### **ORGANIZATIONAL STRUCTURE**

The Municipal Police Corps is organized into the following budget programs:

- Management and Administration
- Education
- Security and Public Protection Corps

#### *MANAGEMENT AND ADMINISTRATION*

Through this program, all activities of the Municipal Police are planned, directed, supervised, and controlled. In addition, support is provided for all administrative activities, providing personnel with the support, materials, supplies, and equipment necessary for effective and efficient job performance.

#### *EDUCATION*

Through this program, different activities, orientations, talks, and workshops on various security issues are developed, aimed at preventing all types of crime in the community. Its purpose is to provide and promote healthy coexistence and the use of public spaces by our citizens and visitors.

## SECURITY AND PUBLIC PROTECTION CORPS

Through this program, we strengthen and promote security services and the protection of the lives and property of all citizens. These functions are operationally channeled through the following program units: Special Operations and Field Operations. In addition, security strategies are developed and implemented to maintain healthy coexistence and order in public spaces.

This program also manages and operates the Municipal Police Communication System and ensures compliance with the statutes of the Caguas City Code of Order and other municipal ordinances.

This program manages the Virtual Surveillance System Control Center (CCSVV). This center provides support to the Municipal Police Corps in the process of monitoring the different areas covered by strategically installed security cameras. It is equipped with advanced technology for the visualization and processing of video images. Incidents are identified and immediately reported or referred to the corresponding security agencies. The Center operates 24 hours a day, seven days a week.

### SIGNIFICANT CHANGES

The most significant variation between the recommended budget (2023-24) and the current budget (2022-23), consists of an increase in Personnel Expense items which is mainly based on the implementation of the Classification and Compensation Plan approved on September 1, 2022.

The Uniforms item is increased to complement the ARPA Funds allocated for the Violence Prevention and Response Program, which provides funds for the purchase of patrol cars, equipment, weapons, and vests, among others. With these allocations, the Municipal Police personnel will have the necessary resources for their operation. Under Professional Services, funds are allocated for the hiring of a consultant for the Body Worn Cameras Program.

Office Supplies, Purchase of Equipment, and Transfers Out are in line with actual spending.

In addition to the recommended budget allocations under the General Fund, it should be noted that the Community Police will have special funds estimated at \$10,000.

### CONSOLIDATED BUDGET SUMMARY

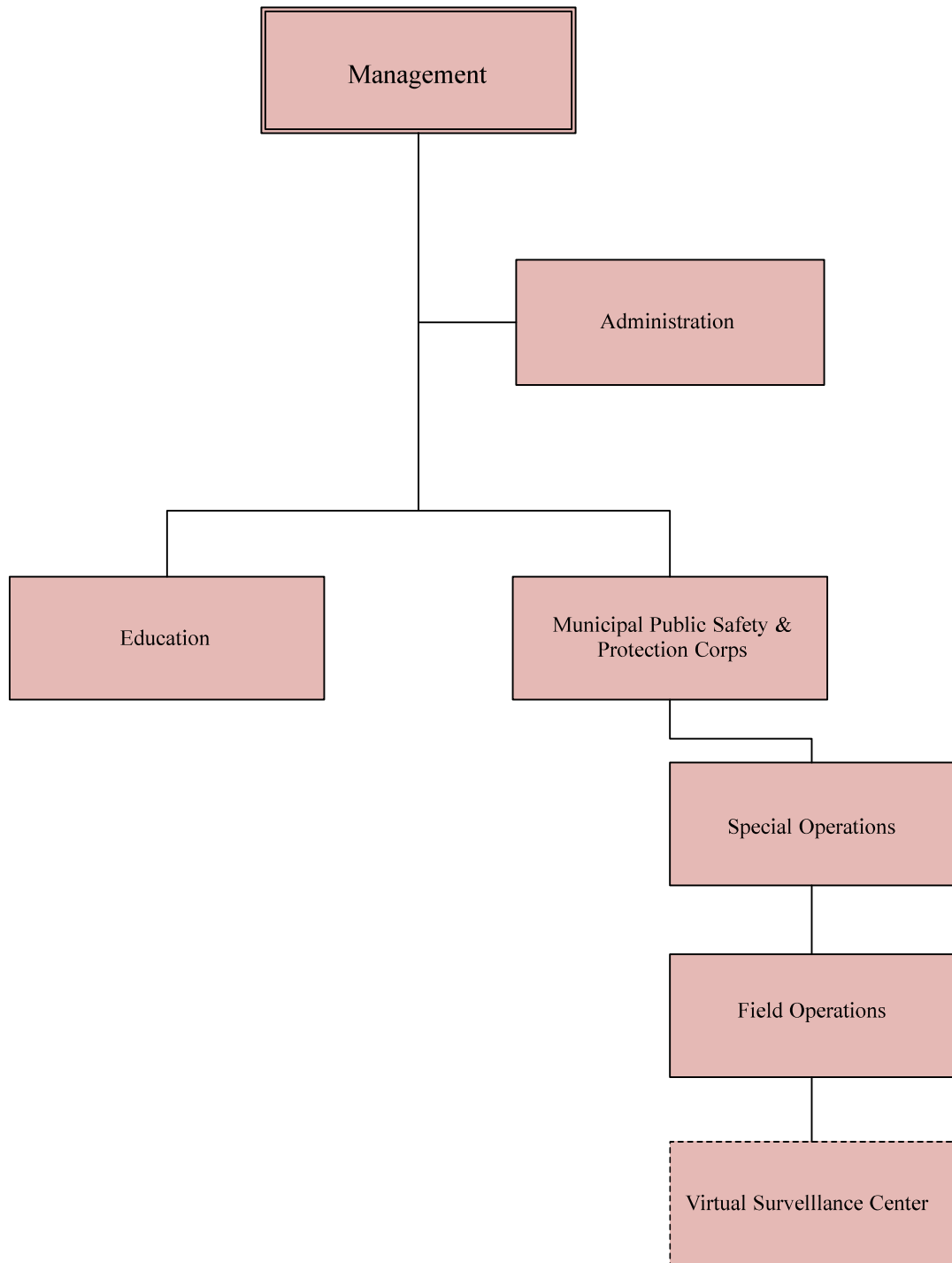
Municipal Police	Personnel Expense	General Expense	Total
General Fund	\$4,969,181	\$1,793,693	\$6,762,874
Special Funds			
Public Order Penalty Fees	\$0	\$10,000	\$10,000
Total Special Funds	\$0	\$10,000	\$10,000
<b>Consolidated Total</b>	<b>\$4,969,181</b>	<b>\$1,803,693</b>	<b>\$6,772,874</b>



STATISTICS

MUNICIPAL POLICE	Current 2020-2021	Current 2021-2022	Projected 2022-2023
Services Provided (Activities)	81	1,232	1,232
Community Orientations and Talks	0	25	60
Participants in Orientations and Talks	0	420	322
Tickets Issued Ordinance 14	7,548	4,453	4,807
Tickets Issued-P.O.C.	109	107	107
Complaints Issued	97	74	32
Grievances	3,399	5,415	4,890
Auto Accidents	1,138	2,327	2,624
Arrests	59	44	22
<b>Virtual Surveillance System Control Center</b>			
Cameras	86	86	127
Incidents Detected	120	85	233

# MUNICIPAL POLICE



## Detailed Budget General Fund

### Municipal Police

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	95,254	351,744	537,348	185,604
9110 Driver Insurance	2	0	0	0
9131 Federal Social Security	8,884	28,539	42,862	14,323
9141 Medical Plan	29,630	39,900	44,100	4,200
9151 State Insurance Fund Benefit	17,753	16,156	24,394	8,238
9171 Christmas Bonus	15,200	15,200	16,800	1,600
9173 Fringe Benefits	6,000	6,000	6,000	0
9201 Office Supplies	806	1,000	1,000	0
9215 Maintenance Materials	1,996	2,000	2,000	0
9461 Equipment Maintenance	0	200	200	0
Personnel Expense :	172,723	457,539	671,504	213,965
General Expense :	<u>2,802</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$175,525</u></b>	<b><u>\$460,739</u></b>	<b><u>\$674,704</u></b>	<b><u>\$213,965</u></b>
<b>07 Education</b>				
9101 Regular Employees	25,732	100,344	107,352	7,008
9110 Driver Insurance	31	44	44	0
9131 Federal Social Security	2,152	7,861	8,398	537
9141 Medical Plan	5,676	6,300	6,300	0
9151 State Insurance Fund Benefit	4,051	4,522	4,831	309
9171 Christmas Bonus	2,400	2,400	2,400	0
9201 Office Supplies	98	100	100	0
9465 Miscellaneous	316	500	3,000	2,500
Personnel Expense :	40,042	121,471	129,325	7,854
General Expense :	<u>414</u>	<u>600</u>	<u>3,100</u>	<u>2,500</u>
<b>Subtotal :</b>	<b><u>\$40,456</u></b>	<b><u>\$122,071</u></b>	<b><u>\$132,425</u></b>	<b><u>\$10,354</u></b>
<b>39 Police</b>				
9101 Regular Employees	936,303	3,212,616	3,412,272	199,656
9106 Irregular Employees	6,967	7,540	10,920	3,380
9110 Driver Insurance	1,554	2,178	2,068	-110
9131 Federal Social Security	85,751	253,330	268,728	15,398
9141 Medical Plan	202,277	235,200	231,000	-4,200
9151 State Insurance Fund Benefit	148,992	145,711	154,564	8,853

Model Budget 2023-2024

## Detailed Budget General Fund

### Municipal Police

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>39 Police</b>				
9171 Christmas Bonus	92,800	90,400	88,800	-1,600
9201 Office Supplies	1,435	2,000	1,000	-1,000
9223 Uniforms	0	10,000	50,000	40,000
9242 Operating Materials and Supplies	2,763	8,000	10,000	2,000
9327 Equipment	18,738	5,000	7,000	2,000
9411 Professional Services	40,560	40,560	72,000	31,440
9412 Non-Professional Services	1,241,827	1,647,393	1,647,393	0
9901 Outgoing Transfers	14,631	14,631	0	-14,631
Personnel Expense :	1,474,644	3,946,975	4,168,352	221,377
General Expense :	<u>1,319,954</u>	<u>1,727,584</u>	<u>1,787,393</u>	<u>59,809</u>
<b>Subtotal :</b>	<b><u>\$2,794,598</u></b>	<b><u>\$5,674,559</u></b>	<b><u>\$5,955,745</u></b>	<b><u>\$281,186</u></b>
<b>Total : Municipal Police</b>				
Personnel Expense :	1,687,409	4,525,985	4,969,181	443,196
General Expense :	<u>1,323,170</u>	<u>1,731,384</u>	<u>1,793,693</u>	<u>62,309</u>
<b>Total :</b>	<b><u>\$3,010,579</u></b>	<b><u>\$6,257,369</u></b>	<b><u>\$6,762,874</u></b>	<b><u>\$505,505</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Municipal Police

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Assistant	4	12	0	6,835	0	82,020
Regular	Management Assistant	1	12	0	2,678	0	32,136
Regular	Administrative Assistant	1	12	0	2,730	0	32,760
Regular	Commissioner	1	12	0	4,021	0	48,252
Regular	Administrative Affairs Coordinator	2	12	0	3,774	0	45,288
Regular	Cleaning Employee	2	12	0	3,250	0	39,000
Regular	Administration Manager	1	12	0	3,660	0	43,920
Regular	Administrative Affairs Officer	7	12	0	13,422	0	161,064
Regular	Executive Supervisor	1	12	0	2,652	0	31,824
Regular	Worker	1	12	0	1,757	0	21,084
<b>Subtotal : Administration</b>		<b><u>21</u></b>			<b><u>\$44,779</u></b>	<b><u>\$0</u></b>	<b><u>\$537,348</u></b>

**Positions : Confidence : 2      Regular : 21      Transitory : 0      Irregular : 0**

### Program : Education

Regular	Municipal Police	1	12	0	2,447	0	29,364
Regular	Sergeant	1	12	0	2,987	0	35,844
Regular	Licutenant	1	12	0	3,512	0	42,144
<b>Subtotal : Education</b>		<b><u>3</u></b>			<b><u>\$8,946</u></b>	<b><u>\$0</u></b>	<b><u>\$107,352</u></b>

**Positions : Confidence : 0      Regular : 3      Transitory : 0      Irregular : 0**

### Program : Police

Regular	Captain	1	12	0	3,986	0	47,832
Regular	Guardian	5	12	0	8,475	0	101,700
Irregular	Ir-Cleaning Employee	1	0	52	910	0	10,920
Regular	Municipal Police	87	12	0	218,756	0	2,625,072
Regular	Sergeant	12	12	0	35,844	0	430,128
Regular	Licutenant	5	12	0	17,295	0	207,540
<b>Subtotal : Police</b>		<b><u>111</u></b>			<b><u>\$285,266</u></b>	<b><u>\$0</u></b>	<b><u>\$3,423,192</u></b>

**Positions : Confidence : 0      Regular : 110      Transitory : 0      Irregular : 1**

## Positions and Salaries Budget Fiscal Year 2023-2024

### Municipal Police

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Total : Municipal Police</b>		<u>135</u>			<u>\$338,991</u>	<u>\$0</u>	<u>\$4,067,892</u>
<b>Positions :</b>	<b>Confidence :</b>	<b>Regular :</b>	<b>Transitory :</b>		<b>Irregulares :</b>		
	<u>2</u>	<u>134</u>	<u>0</u>		<u>1</u>		



## Detailed Budget Professional Services

### Municipal Police

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Police</b>			
Body Worn Cameras Program Advisor	0	18,000	18,000
Examination Officer, Inspection Official Documents	18,000	36,000	18,000
Investigating Officer in Minor Violations to the Municipal Police	22,560	18,000	-4,560
<b>Subtotal : Police</b>	<b><u>\$40,560</u></b>	<b><u>\$72,000</u></b>	<b><u>\$31,440</u></b>
<b>Total : Professional Services</b>	<b><u>\$40,560</u></b>	<b><u>\$72,000</u></b>	<b><u>\$31,440</u></b>

## Detailed Budget Non-Professional Services

### Municipal Police

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Police</b>			
Private Security Services	960,813	960,813	0
Virtual Surveillance Services	686,580	686,580	0
<b>Subtotal : Police</b>	<b><u>\$1,647,393</u></b>	<b><u>\$1,647,393</u></b>	<b><u>\$0</u></b>
<b>Total : Non-Professional Services</b>	<b><u><u>\$1,647,393</u></u></b>	<b><u><u>\$1,647,393</u></u></b>	<b><u><u>\$0</u></u></b>

## **MUNICIPAL OFFICE FOR EMERGENCY MANAGEMENT**

Jerry Diaz Benitez, Director

### **PROGRAM AREA**

Safety and Security

### **LEGAL BASIS AND PURPOSE**

The Municipal Office for Emergency Management (OMME) is created pursuant to Section 6.001, subsection (g) of Act 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. This Office is administrated and organized in accordance with the guidelines of the State Bureau for Emergency Management and Disaster Management, as set forth in Act No. 20 of April 10, 2017, known as the "Puerto Rico Department of Public Safety Act." Even so, the Mayor has the power to make such personnel changes as he/she deems necessary or convenient. Executive Order 2021-004 of March 16, 2021, which reorganizes the structure of the Executive Branch of the Autonomous Municipality of Caguas, includes it in the Area of Protection and Public Safety, within the municipal organizational structure.

Its purpose is to protect the lives and property of citizens in emergency or disaster situations. Specifically, it is responsible for establishing programs and adopting convenient and useful measures to prevent and combat emergency situations, disasters, provide assistance to the community in cases of emergencies or natural disasters or catastrophic accidents and for civil protection in general. In addition, it is responsible for offering training to prepare the communities in emergency aspects, offering the following topics: storms, hurricanes, and earthquakes, among others.

Administrative Bulletin Number OE-2005-36, issued by the then Governor of the Government of Puerto Rico, established the National Incident Management System, which paved the way for the development of a new organizational structure in the Municipality at the OMME. Under a presidential directive, the National Incident Management System (NIMS) was instituted as the standardized system to address and adequately manage any domestic incident.

As a result of the above, the Autonomous Municipality of Caguas approved Ordinance No. 06A-26 Series 2006-07, whereby the NIMS system was adopted to facilitate more efficient and effective incident management in a coordinated manner among the federal, state, and municipal governments. This action establishes uniformity in terminology, organizational structures, communications systems, action plans, and command structures, as well as skill standards for planning personnel, training, exercises, management resources, and the designation of adequate facilities to handle incidents during emergencies or disasters. NIMS is the System that gives authority to the Emergency Management Director to handle emergency situations that occur in our City, especially emergencies due to atmospheric events. Therefore, it is necessary that all equipment and resources of the Municipality be at the disposal of the Director of the OMME for the proper management of the same.

With the creation of Law No. 154 of August 4, 2008, better known as the Law for the Welfare and Protection of Animals, we began a process of certification of the personnel assigned to the area, as well as the orientation to the citizenry on the scope of said Law. We established a Regulation for the Collection and Protection of Animals where clear procedures are established, where its main objective is to ensure a coordinated and consistent approach to the protection and welfare of animals in all areas in which the Autonomous Municipality of Caguas intervenes through OMME.

### **LOCATION**

The Municipal Office of Emergency Management is located at Luis Muñoz Marín Ave. on the corner of San Carlos St. in Urb. Mariolga, in the Autonomous Municipality of Caguas.

### **ORGANIZATIONAL STRUCTURE**

This Office operates under the following main programs: (1) Management and Administration, (2) Operations, (3) Logistics and (4) Planning and Mitigation.

#### *MANAGEMENT AND ADMINISTRATION*

This program establishes the rules and procedures for the coordination and administrative organization of each of the operational areas. It plans, organizes, directs, supervises, and controls all of OMME's activities. The Fiscal Area is responsible for complying with the regulations applicable to the resources that finance the office's operations. In addition, support is provided to the other programs of the Office, among other ways, by providing the personnel, equipment, and materials necessary to carry out their functions and to comply with the established Work Plan.

#### *OPERATIONS*

The assigned units and programs are those that offer direct service to the public. In addition, this program fosters effective communication between the work teams and the communities through different initiatives. The Operations Area is responsible for intervening and providing support services in cases of natural disasters, search and rescue, fires, automobile accidents, spraying, animal control, and other types of emergencies where the lives and property of the citizens of the Autonomous Municipality of Caguas may be in danger.

#### RESCUE UNIT

It participates in rescue operations in cases of accidents, fire, liquid spills, and natural disasters and provides first aid to save lives and property of citizens.

#### WATER DISTRIBUTION UNIT

Provides support to citizens and the Fire Department in case of fire. Establishes and maintains oases in neighborhoods or areas in need of water. At present, there are nine (9) oases in the following sectors: Beatriz Ward, San Salvador Ward, Borinquen Ward - Sector Los Ángeles, Tomás de Castro #1 and #2 Wards, Municipal Police Station, Rio Cañas Ward - Sector La Barra, Alturas de Villa del Rey Urbanization and the Sports Complex.

## ANIMAL WELFARE, CONTROL, AND PROTECTION PROGRAM

Our Municipality adopted Executive Order 2022-009, which establishes the Animal Welfare Advisory Board and the Caguas for My Pet program, attached to the Municipal Office for Emergency Management (OMME). Our objective is to educate and raise awareness about the importance of the welfare of our animals (Law 154), as well as to encourage citizens to access our website to register their pet.

This program will be aimed at reducing the problem of stray animals on the streets of the municipality and keeping the population of the Municipality of Caguas free of possible zoonotic diseases. At the same time, it works to reduce the number of euthanasias.

As part of this initiative, we will be making a collaborative agreement with the Caribbean Veterinary Rescue Foundation Corporation and the establishment of a veterinary clinic in the La 25 sector of Bairoa with an allocation of \$300,000. The main purpose of this project is to address the emergency cases that arise in the Municipality regarding stray animals through the voluntary surrender of animals by their owners and the rescue of stray animals. The intention is to establish a collaborative agreement with institutions that can adopt them.

### Education

On the other hand, this program will be complemented with the incorporation of a dog, named Gaia, who will be the service companion of the Municipal Police officer designated to offer guidance to students and citizens in general on compliance with Law 154. This offers the opportunity to educate and raise awareness on the importance of loving, caring for, and respecting animals. The educational part will be worked in coordination with the Municipal Education Department.

### Pet Vaccination and Neutering Campaign

As part of the services to be offered through the Mayor in your Neighborhood activity is the vaccination and sterilization of pets by the veterinarian contracted by the Municipality of Caguas. This service will be offered during each campaign for the duration of the vaccinations.

### *PLANNING AND MITIGATION*

This program is responsible for preparing and developing contingency plans, training internal personnel on specialized topics in emergency management and their role in emergency plans, training citizens, and giving talks in schools, businesses and community organizations, conducting inspections regarding infrastructure damage, among others, to disseminate information on incident prevention and how to act before, during, and after atmospheric phenomena and natural events.

In addition, this program minimizes the possibility of an emergency or disaster occurring and reduces its impact. If a situation or incident occurs, the following activities are carried out: visits to the affected areas, report writing, taking photos and gathering evidence, and referrals to different agencies such as the Red Cross, the Salvation Army, the Department of the Family, and the Housing Department, among others.



## LOGISTICS

The Logistics Division controls inventory, property, control of the vehicle fleet and specialized transportation units, supply of equipment and materials, among others.

### SIGNIFICANT CHANGES

The most significant variances between the recommended budget (2023-24) and the current budget (2022-23) consist of a decrease in Personnel Expense line items. Said change is primarily based on the net effect of the implementation of the Classification and Compensation Plan approved on September 1, 2022, the transfer of twenty-two (22) positions to the new Municipal Office of Medical Emergencies, the transfer of one position to the Office of the Mayor to strengthen the Rapid Response Unit and the creation of one position for the Supervision of Specialized Personnel.

The increase in Professional Services corresponds to the allocation of resources for the Pet Vaccination and Sterilization Campaign.

On the other hand, they will have \$800 Thousand from ARPA Funds received in Fiscal Year 2021-22 for the Projects: Animal Shelter Rehabilitation and Acquisition of two (2) water trucks.

### CONSOLIDATED BUDGET SUMMARY

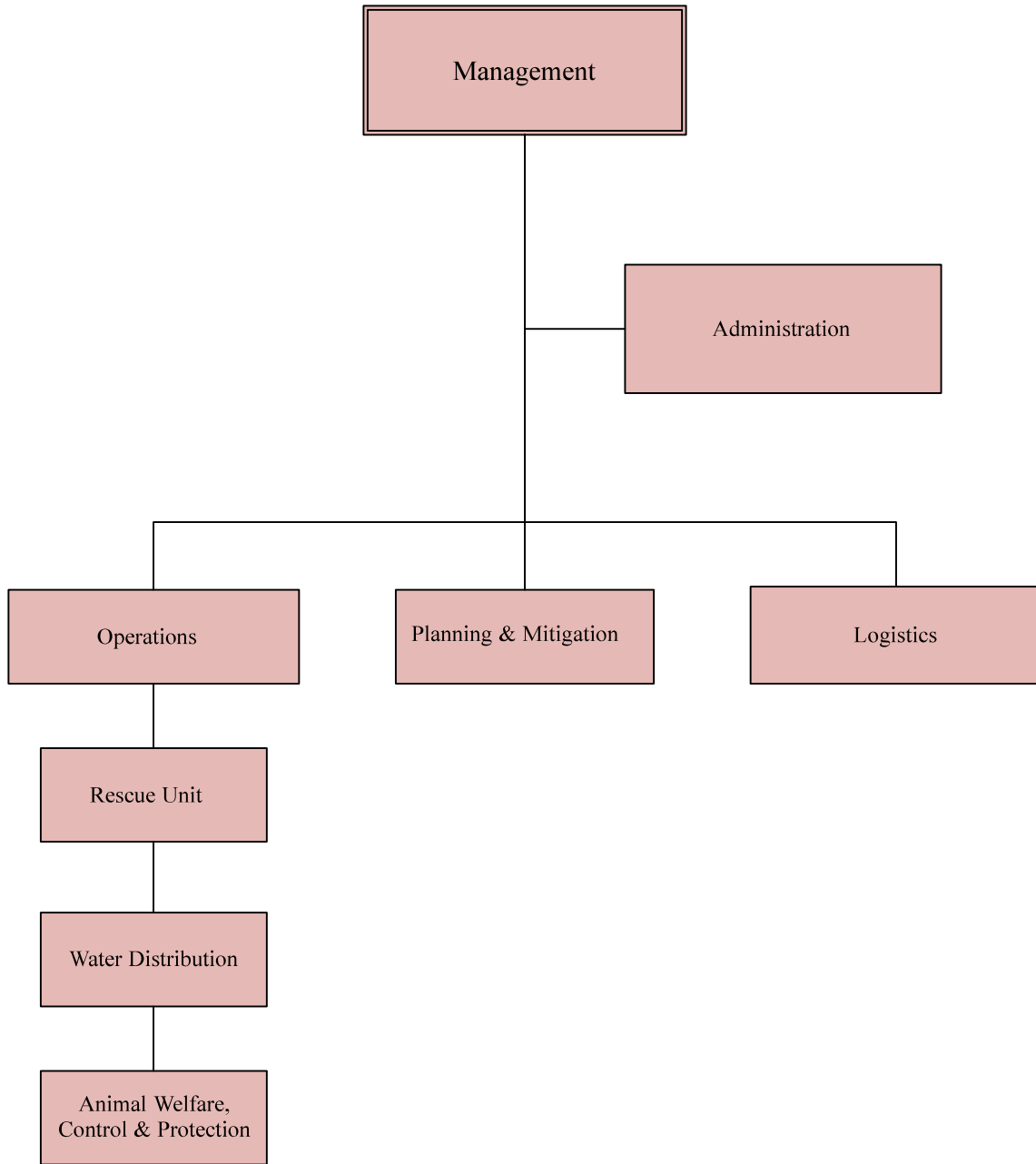
Emergency Management	Personnel Expense	General Expense	Total
General Fund	\$1,095,202	\$195,400	\$1,290,602
Special Funds	\$0	\$0	\$0
<b>Consolidated Total</b>	<b>\$1,095,202</b>	<b>\$195,400</b>	<b>\$1,290,602</b>

### STATISTICS

MUNICIPAL EMERGENCY MANAGEMENT OFFICE	Current 2020-2020	Current 2021-2022	Projected 2022-2023
<b>Operations</b>			
Rescues Addressed	846	717	800
Tree Cuttings - Request	41	29	30
Tree Cuttings - Services	41	29	30
Water Distribution - Services	1	3	5
Mitigation - Services	103	85	100
Animal Control - Services	188	316	400
Community Lectures	16	20	30
Lectures - Participants	674	800	1,000
Training for OMME volunteers	1	2	5



**MUNICIPAL EMERGENCY MANAGEMENT OFFICE**



## Detailed Budget General Fund

### Emergency Management

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	331,888	368,448	287,184	-81,264
9110 Driver Insurance	45	66	44	-22
9131 Federal Social Security	26,185	28,988	22,524	-6,464
9141 Medical Plan	24,063	27,300	18,900	-8,400
9151 State Insurance Fund Benefit	6,710	7,963	6,188	-1,775
9171 Christmas Bonus	10,400	10,400	7,200	-3,200
9201 Office Supplies	1,967	2,000	2,000	0
9215 Maintenance Materials	959	1,000	1,000	0
9223 Uniforms	20,497	15,000	15,000	0
Personnel Expense :	399,291	443,165	342,040	-101,125
General Expense :	<u>23,423</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>\$422,714</u></b>	<b><u>\$461,165</u></b>	<b><u>\$360,040</u></b>	<b><u>(\$101,125)</u></b>
<b>52 Emergency and Disaster</b>				
9101 Regular Employees	325,271	832,548	618,096	-214,452
9110 Driver Insurance	480	704	330	-374
9131 Federal Social Security	27,628	66,350	48,824	-17,526
9141 Medical Plan	63,602	90,300	52,500	-37,800
9151 State Insurance Fund Benefit	18,001	18,228	13,412	-4,816
9171 Christmas Bonus	32,000	34,400	20,000	-14,400
9215 Maintenance Materials	354	400	400	0
9225 Fuels and Lubricants	0	200	200	0
9235 Telephone and Communications Expenses	0	200	200	0
9242 Operating Materials and Supplies	14,191	15,000	15,000	0
9321 Maintenance Equipment	1,092	1,000	1,000	0
9327 Equipment	3,810	9,000	8,000	-1,000
9411 Professional Services	43,000	70,000	116,500	46,500
9412 Non-Professional Services	28,800	28,800	30,720	1,920
9451 Rental of Equipment and Vehicles	600	1,000	1,000	0
9461 Equipment Maintenance	6,291	2,000	1,080	-920
9464 Building Maintenance	429	500	500	0
9465 Miscellaneous	0	800	800	0
9484 Other Festivals or Activities	4,798	2,000	2,000	0

Model Budget 2023-2024

## Detailed Budget General Fund

### Emergency Management

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>52 Emergency and Disaster</b>				
Personnel Expense :	466,982	1,042,530	753,162	-289,368
General Expense :	<u>103,365</u>	<u>130,900</u>	<u>177,400</u>	<u>46,500</u>
<b>Subtotal :</b>	<b><u>\$570,347</u></b>	<b><u>\$1,173,430</u></b>	<b><u>\$930,562</u></b>	<b><u>(\$242,868)</u></b>
<b>Total : Emergency Management</b>				
Personnel Expense :	866,273	1,485,695	1,095,202	-390,493
General Expense :	<u>126,788</u>	<u>148,900</u>	<u>195,400</u>	<u>46,500</u>
<b>Total :</b>	<b><u>\$993,061</u></b>	<b><u>\$1,634,595</u></b>	<b><u>\$1,290,602</u></b>	<b><u>(\$343,993)</u></b>

## Positions and Salaries Budget Fiscal Year 2023-2024

### Emergency Management

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Management Assistant	1	12	0	2,156	0	25,872
Regular	Emergency Management Assistant	2	12	0	3,889	0	46,668
Regular	Administrative Affairs Coordinator	1	12	0	2,271	0	27,252
Regular	Director	1	12	0	5,500	0	66,000
Regular	Emergency Management Officer	1	12	0	1,963	142	25,260
Regular	Planning Manager	1	12	0	3,990	0	47,880
Regular	Administrative Affairs Officer	2	12	0	4,021	0	48,252
<b>Subtotal : Administration</b>		<u>9</u>			<u>\$23,790</u>	<u>\$142</u>	<u>\$287,184</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>9</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Program : Emergencies and Disasters</b>							
Regular	Administrative Affairs Assistant	1	12	0	1,793	0	21,516
Regular	Emergency Management Assistant	4	12	0	7,624	0	91,488
Regular	Emergency Management Assistant	4	12	0	7,311	272	90,996
Regular	Emergency Management Manager	1	12	0	3,714	0	44,568
Regular	Municipal Inspector	2	12	0	3,878	74	47,424
Regular	Emergency Management Technician	1	12	0	2,114	0	25,368
Regular	Emergency Management Technician	11	12	0	21,901	1,212	277,356
Regular	Worker	1	12	0	1,615	0	19,380
<b>Subtotal : Emergencies and Disasters</b>		<u>25</u>			<u>\$49,950</u>	<u>\$1,558</u>	<u>\$618,096</u>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>25</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	
<b>Total : Emergency Management</b>		<u>34</u>			<u>\$73,740</u>	<u>\$1,700</u>	<u>\$905,280</u>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>34</u></b>		<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>	

## Detailed Budget Professional Services

### Emergency Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Emergency and Disaster</b>			
Pet Vaccination and Sterilization Campaigns	0	46,500	46,500
Animal Admission and Disposal Service	70,000	70,000	0
<b>Subtotal : Emergency and Disaster</b>	<b><u>\$70,000</u></b>	<b><u>\$116,500</u></b>	<b><u>\$46,500</u></b>
<b>Total : Professional Services</b>	<b><u><u>\$70,000</u></u></b>	<b><u><u>\$116,500</u></u></b>	<b><u><u>\$46,500</u></u></b>

## Detailed Budget Non-Professional Services

### Emergency Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Emergency and Disaster</b>			
Motor Equipment Maintenance (4 Cycles and 2 Cycles)	0	1,920	1,920
Maintenance Radios and Frequency	28,800	28,800	0
<b>Subtotal : Emergency and Disaster</b>	<u><b>\$28,800</b></u>	<u><b>\$30,720</b></u>	<u><b>\$1,920</b></u>
<b>Total : Non-Professional Services</b>	<u><u><b>\$28,800</b></u></u>	<u><u><b>\$30,720</b></u></u>	<u><u><b>\$1,920</b></u></u>



## Detailed Budget Other Festivals or Activities

### Emergency Management

	Actual 2022-23	Recommended 2023-24	Change
<b>Program: Emergency and Disaster</b>			
Annual Hurricane and Earthquake Conference	2,000	2,000	0
<b>Subtotal : Emergency and Disaster</b>	<u><b>\$2,000</b></u>	<u><b>\$2,000</b></u>	<u><b>\$0</b></u>
<b>Total : Other Festivals or Activities</b>	<u><u><b>\$2,000</b></u></u>	<u><u><b>\$2,000</b></u></u>	<u><u><b>\$0</b></u></u>

## **MUNICIPAL OFFICE OF MEDICAL EMERGENCIES**

José F. Oramas Irizarry, Director

### **PROGRAM AREA**

Safety and Security

### **LEGAL BASIS AND PURPOSE**

The Municipal Office of Medical Emergencies was created through the Agreement to integrate municipal emergency medical services to the 9-1-1 Emergency Systems Bureau. Its purpose is to provide emergency medical services to protect the health and safety of citizens.

The main objective is that the population of the Municipality of Caguas receives prompt and quality Emergency Medical Services. These services are offered twenty-four (24) hours a day, three hundred and sixty-five (365) days a year. It has the services of a 24/7 Emergency Physician, licensed paramedics, its own communication system, ambulances and a billing system for ambulance services.

### **LOCATION**

The administrative offices are located at the Caguas Courtyard, Acosta Street, corner of Georgetti and the operational area at the Angel O. Berrios Sports Complex.

### **ORGANIZATIONAL STRUCTURE**

This Office operates under the following budget programs: (1) Management and Administration and (2) Emergency Medical Services.

#### *MANAGEMENT AND ADMINISTRATION*

This program establishes the rules and procedures for the coordination and administrative organization of each of the operational areas, and plans, organizes, directs, supervises and controls all the activities of the office. In addition, support is provided, among other ways, by providing the personnel, equipment and materials necessary to carry out its functions and comply with the established Work Plan.

#### *MEDICAL EMERGENCIES*

Unit personnel are responsible for intervening and providing direct care services in cases of medical emergencies and accidents. Services are channeled through dispatchers and radio operators. The system is staffed by an Emergency Medical Technician, licensed Paramedics, Basic Technicians, Intermediate Transfer Technicians and Volunteers, in addition to equipped ambulances.

## SIGNIFICANT CHANGES

The Municipal Office of Medical Emergencies (OMEM) is newly created. The Personnel Expense line includes the funds necessary to cover the salary and fringe benefits of twenty-nine (29) employees. Of these, twenty-two (22) are transferred from the Municipal Office of Emergency Management and seven (7) are newly created.

OMEM covers its operating expenses with special funds estimated at \$625,000.

On the other hand, the OMEM will have \$500 thousand from the ARPA Funds received in Fiscal Year 2021-22 for the acquisition of ambulances and emergency medical equipment.

## CONSOLIDATED BUDGET SUMMARY

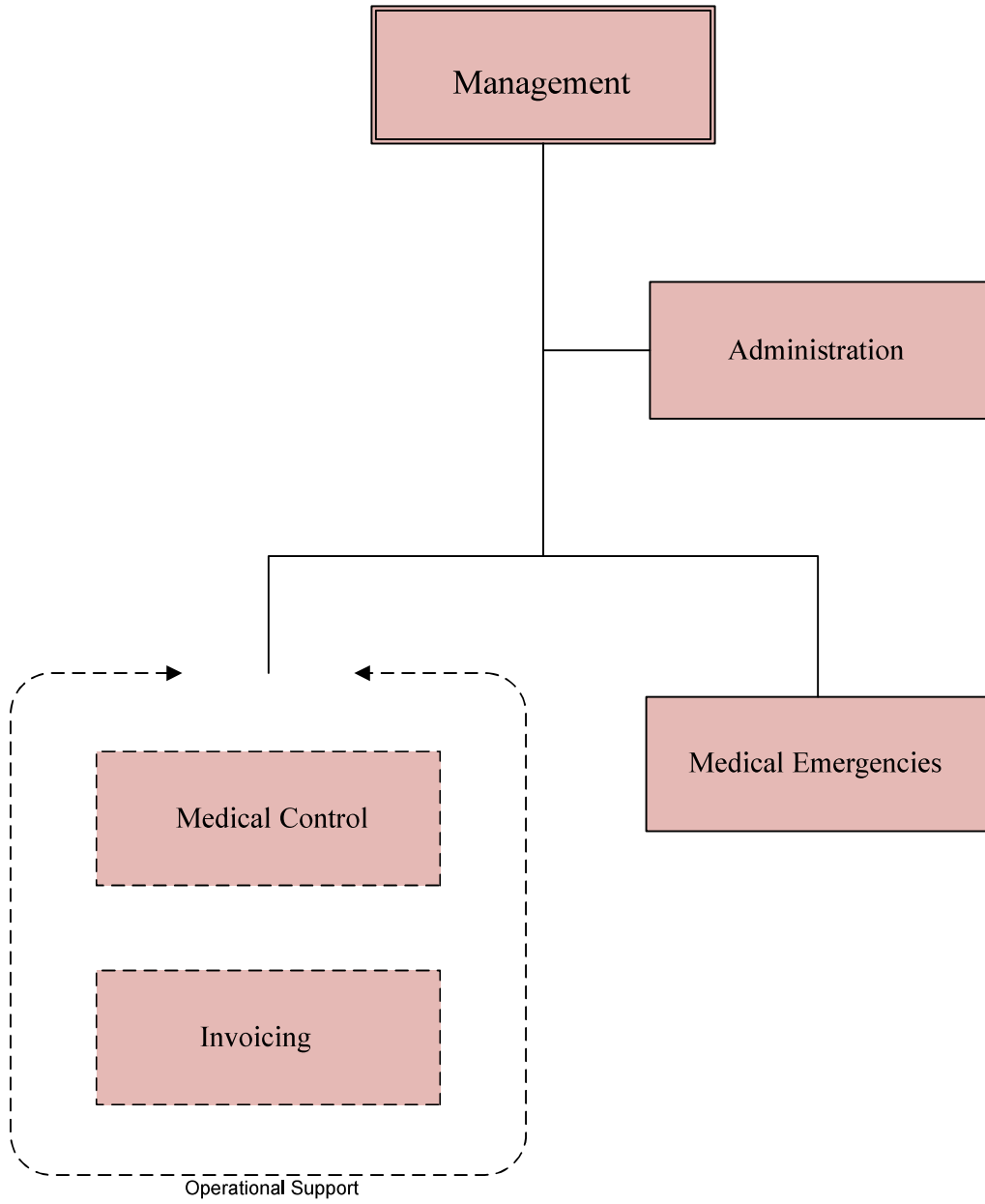
Medical Emergencies	Personnel Expense	General Expense	Total
General Fund	\$969,079	\$0	\$969,079
Special Funds			
Medical Emergencies Ambulance Services	\$0	\$625,000	\$625,000
Total Special Funds	\$0	\$625,000	\$625,000
<b>Consolidated Total</b>	<b>\$969,079</b>	<b>\$625,000</b>	<b>\$1,594,079</b>

## STATISTICS

MUNICIPAL MEDICAL EMERGENCIES OFFICE	Current 2020-2020	Current 2021-2022	Projected 2022-2023
<b>Medical Emergencies</b>			
9-1-1-Calls	7,872	8,000	8,200
Medical emergencies addressed by AMC*	3,685	4,000	4,500
Emergencies addressed by private companies	4,343	4,000	3,800
Charges for Ambulance Services	\$456,359	\$500,000	\$625,000

\*English acronym for the Autonomous Municipality of Caguas.

# MEDICAL EMERGENCIES



## Detailed Budget General Fund

### Medical Emergencies

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>01 Administration</b>				
9101 Regular Employees	0	0	140,844	140,844
9131 Federal Social Security	0	0	11,022	11,022
9141 Medical Plan	0	0	8,400	8,400
9151 State Insurance Fund Benefit	0	0	3,027	3,027
9171 Christmas Bonus	0	0	3,200	3,200
Personnel Expense :	0	0	166,493	166,493
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>\$166,493</u></b>	<b><u>\$166,493</u></b>
<b>50 Medical Emergencies</b>				
9101 Regular Employees	0	0	662,940	662,940
9110 Driver Insurance	0	0	528	528
9131 Federal Social Security	0	0	52,253	52,253
9141 Medical Plan	0	0	52,500	52,500
9151 State Insurance Fund Benefit	0	0	14,365	14,365
9171 Christmas Bonus	0	0	20,000	20,000
Personnel Expense :	0	0	802,586	802,586
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal :</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>\$802,586</u></b>	<b><u>\$802,586</u></b>
<b>Total : Medical Emergencies</b>				
Personnel Expense :	0	0	969,079	969,079
General Expense :	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total :</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>\$969,079</u></b>	<b><u>\$969,079</u></b>

## Detailed Budget General Fund

### Medical Emergencies

Program / Account	Liquidated 2021-2022	Actual 2022-2023	Recommended 2023-2024	Change
<b>Total : General Fund</b>				
Personnel Expense :	33,291,107	39,076,121	46,849,271	7,773,150
General Expense :	<u>48,988,163</u>	<u>60,620,927</u>	<u>53,686,621</u>	<u>-6,934,306</u>
<b>Total :</b>	<b><u><u>\$82,279,270</u></u></b>	<b><u><u>\$99,697,048</u></u></b>	<b><u><u>\$100,535,892</u></u></b>	<b><u><u>\$838,844</u></u></b>



## Positions and Salaries Budget Fiscal Year 2023-2024

### Medical Emergencies

Type	Post	Quantity	Months	Weeks	Monthly Salary	Differential	Annual Salary
<b>Program : Administration</b>							
Regular	Administrative Affairs Coordinator	1	12	0	2,704	0	32,448
Regular	Director	1	12	0	5,500	0	66,000
Regular	Administrative Affairs Officer	1	12	0	1,940	0	23,280
<b>Subtotal : Administration</b>		<b><u>3</u></b>			<b><u>\$10,144</u></b>	<b><u>\$0</u></b>	<b><u>\$121,728</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>3</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Program : Medical Emergencies</b>							
Regular	Cleaning Employee	1	12	0	1,593	0	19,116
Regular	Medical Emergencies Technician - Basic	7	12	0	13,951	0	167,412
Regular	Medical Emergencies Technician-Paramedic	18	12	0	40,518	776	495,528
<b>Subtotal : Medical Emergencies</b>		<b><u>26</u></b>			<b><u>\$56,062</u></b>	<b><u>\$776</u></b>	<b><u>\$682,056</u></b>
<b>Positions : Confidence : <u>0</u></b>		<b>Regular : <u>26</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		
<b>Total : Medical Emergencies</b>		<b><u>29</u></b>			<b><u>\$66,206</u></b>	<b><u>\$776</u></b>	<b><u>\$803,784</u></b>
<b>Positions : Confidence : <u>1</u></b>		<b>Regular : <u>29</u></b>	<b>Transitory : <u>0</u></b>		<b>Irregular : <u>0</u></b>		

## DEFINITION OF TERMS

**Account** - A financial concept used to classify and describe the concept of the action to be executed. In any fund there are two (2) types of accounts: revenue accounts and expenditure accounts.

**Activity** - A set of tasks or actions that are performed as part of the effort to achieve the objective or end product of a program.

**Administrative Unit** - Each work group in which the administrative organization of the municipality is organized. In the Autonomous Municipality of Caguas, this group includes the different departments, offices, agencies, and programs.

**Affiliated Corporation** - A private nonprofit corporation organized pursuant to Section 17.016 of Act No. 81 of August 30, 1991, as amended, better known as the Autonomous Municipalities Act of the Government of Puerto Rico. The municipality may form part of, participate in, sponsor, and support corporations of this type for the purpose of promoting the economic, cultural, or social improvement of a municipality or its region.

**Borrowing Margin** - Ten percent (10%) of the total assessed value of the property in the municipality and which represents the maximum amount that may be used in the issuance of bonds. This percentage is determined by the Constitution of Puerto Rico.

**Budget** - A comprehensive plan expressed in financial terms by which an operational program is carried out for a given period of time. In the municipality, this period of time is a fiscal year, with the objective of meeting the needs of its clientele.

**Capital Improvement Plan** - A multi-year planning tool used by governmental entities to identify needed permanent (capital) improvement projects, over a three (3) to five (5) year period of time, and coordinate timing of development and operation to optimally meet the needs of the community.

**Consolidated Budget** - Refers to the budget for any fiscal year that includes the resources of the three (3) major revenue groups of the municipality: the General Fund, the Special Fund and the Capital Improvement Program resources.

**Current Budget** - Refers to the budget corresponding to the current fiscal year.

**Data** - A symbolic (numerical, alphabetical, algorithmic) representation of quantity or measure that describes some event or activity. Its analysis or interpretation can help in the decision-making process.

**Estimated Revenues** - A statement of the measurable revenues, by source and amount, that the municipality expects to receive to finance its operations during a fiscal year. The municipality's revenues are divided into two major groups: the General Fund and the Special Funds, which in turn include the resources of the Capital Improvement Program.

## DEFINITION OF TERMS

**Expenditure Programming** - This is the result of the reconciliation between revenue estimates and the requests for funds included in the budget requests submitted by the different administrative units. In this way, the distribution of funds among the different units is adjusted.

**Fiscal Year** - A period of twelve (12) consecutive months. In the Autonomous Municipality of Caguas and the Government of Puerto Rico it is the period between July 1 of each calendar year and June 30 of the following calendar year. With respect to Federal Funds, this twelve (12) month period varies for each program.

**Fund** - Any accounting unit in which an amount of money or other separate fiscal resources are appropriated for the purpose of carrying out a specific activity or achieving certain objectives in accordance with laws, regulations, ordinances, resolutions, restrictions, or special limitations and which constitutes a separate and independent fiscal and accounting entity, including, but not limited to, accounts created to account for the proceeds of authorized bond issues and federal funds.

**General Expense** - The group of items or accounts into which the allocation of funds for the operation of the programs is distributed, such as: office supplies, gasoline, repairs, equipment and others.

**General Fund** - This is the municipality's main operating fund and provides most of the municipality's revenues. This fund is nourished by those accounts controlled or collected by the municipality, such as property taxes, patents, sales and use tax, and excise taxes, among others.

**Goal** - General result or purpose to be achieved in a period of time, in meeting a need in accordance with the organization's mission. It includes what is intended to be achieved and the result or condition to be achieved.

**Indicators** - These are quantitative or qualitative measures used to analyze productivity and progress achieved in terms of desired results.

**Legal Basis** - Refers to the Law, Ordinance, Budget Resolution, or Executive Order that provides for the creation of an Administrative Unit.

**Liquidated Budget** - Refers to the current or actual budget data at the end of a fiscal period.

**Mission** - Corresponds to the basic or fundamental function or responsibility of an organization. It refers to the reason for its existence and what distinguishes it from others. It answers in general terms what the agency was created for, purpose, who it serves, main objective, policy and institutional identity. It presents the course of action selected by the government to guide decisions regarding a need or problem of public interest.

**Objective** - The most specific result that must be achieved in the shortest time frame for the goal to be achieved. It is quantifiable or qualifiable, concise and understandable, feasible and realistic, acceptable and located within a fiscal year.

## DEFINITION OF TERMS

**Organizational Structure** - System through which the functions, powers, and responsibilities of the municipal agencies or administrative units that make up the Municipality are distributed, integrated, and coordinated.

**Personnel Expense** - Presents the sum of all items related to the payment of employees' personnel services, such as salaries and fringe benefits.

**Program** - Forms a service unit based on the clientele it serves and its operational structure. It is oriented towards a specific purpose and responds to legal requirements.

**Programmatic Area** - A set of government programs with interrelated purposes. Six (6) programmatic areas are identified in the Budget Document: Social Development, Infrastructure and Conservation, Economic Development, Administration, Legislation, and Internal Operational Services. Some of these areas are further divided into programmatic sectors.

**Project** - A self-contained set of institutional resources and measures designed to achieve one or more goals and objectives within a given period of time.

**Public Debt** - Obligations incurred by the municipality for loans to finance the development of public works (Capital Improvement Program) and the acquisition of equipment, vehicles, and property for the provision of services to the Community.

**Public Policy** - A planned and orderly course of governmental action aimed at satisfying the needs of citizens.

**Recommended Budget** - Refers to the budget recommended by the Mayor to the Municipal Legislature for the next fiscal year.

**Redemption Fund** - The money or financial resources set aside for the payment or servicing of public debt.

**Secretariat** - Administrative unit in charge of directing the operations of its component units or programs.

**Special Funds** - Funds where certain resources are received for specific purposes in accordance with current legislation. They are derived from contributions from the Federal Government, contributions from local public entities, bond issues authorized by the Municipal Legislature, and other local revenues from rents and services. Expenditures from these special funds do not require annual legislative action because disbursements are authorized by previously approved legislation.

**Vision** - The desired future. A comprehensive and positive image or statement of what we want to achieve, of what we want to transform our organization into.





# *¿Caguas?!*, Seguro que sí



# ACRONYMS AND ABBREVIATIONS

**AAA** - Aqueduct and Sewer Authority  
**AAFAF** - Puerto Rico Financial Advisory Authority and Fiscal Agency of Puerto Rico  
**AARP** - American Association of Retired Persons  
**ACC** - Annual Contributions Contract  
**ACEMLA** - Association of Composers and Publishers of Latin American Music  
**Accum.** - Accumulated  
**Act.** - Article  
**ACUDEN** - Administration for Child Care and Development  
**ADFAN** - Family and Children's Administration  
**ADM** - Administration  
**Adm.** - Administrative  
**ADT** - Labor Law Administration  
**ADSEF** - Administration of the Socioeconomic Development of the Family  
**PREPA** - Electric Power Authority  
**AEELA** - Association of the Employees of the Commonwealth of Puerto Rico  
**Agro.** - Agronomist  
**AMSI** - Municipal Alliance of Integrated Services  
**ARRA** - American Recovery and Reinvestment Act  
**ASES** - Health Services Administration  
**ASSMCA** - Addiction and Health Care Services Administration  
**Ave.** - Ave.  
**BADECO** - Central Eastern Development Bank  
**CDB** - Community Development Bank  
**GDB** - Government Development Bank  
**C3TEC** - Centro Criollo de Ciencias y Tecnología (Creole Science and Technology Center)  
**CAE** - Special Additional Contribution  
**Carr.** - Road  
**CCECI** = Corporation for Creole Ethnoecological Conservation, Inc.  
**CCP** - Child Care Partnership  
**CCSVVV** - Virtual Surveillance System Control Center  
**CDBG** - Community Development Block Grant  
**CDT** - Diagnostic and Treatment Center  
**CEECTEC** - Center for Emerging Enterprises in Science and Technology  
**CELI** - Contribution in Lieu of Taxes  
**CHDO** - Community Housing Development Organization  
**CFSE** - State Insurance Fund Corporation  
**CIMATEC** - School of Science, Mathematics and Technology  
**CJDCS** - Youth Corporation for the Development of Sustainable Communities  
**CNCS** - Corporation of National Community Services  
**Co.** - Company



# ACRONYMS AND ABBREVIATIONS

**CO2** - Carbon Dioxide  
**COBAC** - Caguas Fine Arts Corporation  
**CoC** - Continuum of Care Program  
**CODECCA** - Corporation for the Development of the City of Caguas  
**COEX** - Caguas Commercializes and Exports  
**COFIM** - Municipal Financing Corporation  
**COFINA** - Corporation of the Loan Interest Rate Fund  
**Cond.** - Driver  
**Conser.** - Conservation  
**COPS** - Community Oriented Policing Services  
**COPUVO** - Puerto Rican Volleyball Confederation  
**Coord.** - Coordinator  
**Cont.** - Continued  
**COVID 19** - Corona Virus Deseas  
**CPA** - Certified Public Accountant  
**CRIM** - Municipal Revenue Collection Center  
**CUT** - Traditional Urban Center  
**DCE** - Department of Building Conservation  
**DDC** - Cultural Development Department  
**DE** - Department of Education  
**Des.** - Development  
**DF** - Family Department  
**DJ** - Department of Justice  
**DJF** - Federal Department of Justice  
**DPMC** - Project Development and Citizen Mobility  
**DRD** - Department of Recreation and Sports  
**DNER** - Department of Natural Resources  
**DRS** - Recycling & Sanitation Department  
**DSM** - Municipal Secretary's Department  
**DT** - Department of Labor  
**EECBG** - Energy Efficiency and Conservation Block Grant  
**EHS** - Early Head Start  
**Exec.** - Executive (a)  
**Emerg.** - Emergency  
**Empl.** - Employee  
**EPA** - Environmental Protection Agency  
**ESG** - Emergency Solutions Grants Program  
**Esp.** - Specialist  
**Esq.** - Corner

# ACRONYMS AND ABBREVIATIONS

**Etc.** - Etc.  
**FAM** - Municipal Administration Fund  
**FDIC** - Federal Deposit Insurance Corporation  
**Fds. Fed.** - Federal Funds  
**FEMA** - Federal Emergency Management Agency  
**FTA** - Federal Transit Administration  
**FY** – Fiscal Year  
**GAAP** - Generally Accepted Accounting Principles  
**GASB** - Governmental Accounting Standard Board  
**GDB** - Government Development Bank of Puerto Rico  
**GFOA** - Government Finance Officer Association  
**GIS** - Geographical Information System  
**GPS** - Global Positioning System  
**HAP** - Housing assistance payments  
**HHS** -Health and Human Services  
**HOME** - HOME Investment Partnerships Program  
**Hon.** - Honorable  
**HS** - Head Start  
**HOPWA** - Housing Opportunities for Persons with AIDS  
**HUD** - Housing and Urban Development  
**Infrastructure** - Infrastructure  
**Eng.** - **Engineer**  
**INTECO** - East Central Technology Initiative  
**Ir** - Irregular  
**IRS** - Internal Revenue Services  
**IVU** - Sales and Use Tax  
**EQB** - Environmental Quality Board  
**JTPA** - Job Training Partnership Act  
**Km.** - Kilometer  
**kWh** - Kilowatt  
**Lcda.** - Licentiate  
**License** - License  
**LIMS** - Land Information Management System  
**LM** - Municipal Legislature  
**L.P.R.A.** - Laws of Puerto Rico Annotated  
**MAC** - Autonomous Municipality of Caguas  
**Maintenance.** - Maintenance  
**MAVI** - Independent Living Movement  
**Max.** - Max.

# ACRONYMS AND ABBREVIATIONS

**Min** - Minimum

**MS4** - Stormwater Discharges from Municipal Sources

**MUAC** - Museo de Arte de **Caguas** (**Museum of Art of Caguas**)

**N/A** - not available

**NEA** - National Endowment for the Arts

**NPDES** - National Pollutant Discharge Elimination System

**No.** - **Number**

**OAA** - Office of Environmental Affairs

**OATRH** - Office of Administration and Transformation of Human Resources of the Government of Puerto Rico

**OCPR** - Office of the Comptroller of Puerto Rico

**OCR** - Optical Character Recognition

**OEPPEPR** - Puerto Rico State Office of Public Energy Policy

**ODECUT** - Office for the Development of the Traditional Urban Center

**OEPPE** - Puerto Rico State Office of Energy Public Policy

**OMB** - Office of Management and Budget

**OGPE** - State Permits Management Office

**OMEM** - Municipal Office of Medical Emergencies

**OMEP** - Office of Public School Improvement

**OMME** - Municipal Office for Emergency Management

**OP** - Permits Office

**Op.** - Operator

**OPM** - Municipal Public Works

**Org** - Organizations

**NPO** - Nonprofit Organizations

**P. de la C.** - House Bill

**PAE** - Employee Assistance Program

**PAFE** - Financial Assistance Program for Enterprises

**PayGo** - Pay as you Go

**Plan.** - Planner

**PM** - Municipal Police

**Mcpal.** - Municipal Police

**PR** - Puerto Rico

**Prog.** - Programs

**PROMESA** - Puerto Rico Oversight, Management, and Economic Stability Act

**Prop.** - Property

**Project** - Project

**PSORP** - Protection Order Follow-up Program

**Pub.** - Pub.

**S/L** - About the

## ACRONYMS AND ABBREVIATIONS

**SANOS** - Health Insurance by Our Solidarity Organization

**SAP** - Applications and Products System

**SDE** - Secretariat of Economic Development

**Service** - Service

**GIS** - Geographic Information System

**SINOT** - Non-Occupational Disability Insurance

**SIOC** - Department of Infrastructure, Beautification and Conservation

**Systems** - Systems

**SM** - Municipal Secretariat

**Supv.** - Supervisor

**Technician** - Technician

**TSC** - Transportation Security Commission

**Urb.** - Urbanization

**USAC** - University Studies Abroad Consortium

**USDA** - United State Department of Agriculture

**Veh.** - Vehicle

**VOCA** - Victims of Crime Act





*¿Caguas?!*,  
**Seguro  
que sí**

